

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - BRANSON CEDARS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$115,467	\$115,467	\$115,467
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$9,122	\$9,295	\$9,468
4	Net Income Available	-\$16,533	-\$16,533	-\$16,533
5	Additional Net Income Required	\$25,655	\$25,828	\$26,001
6	Income Tax Requirement			
7	Required Current Income Tax	\$221	\$228	\$235
8	Current Income Tax Available	-\$720	-\$720	-\$720
9	Additional Current Tax Required	\$941	\$948	\$955
10	Revenue Requirement	\$26,596	\$26,776	\$26,956
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$26,596	\$26,776	\$26,956

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$232,638
2	Less Accumulated Depreciation Reserve		\$101,808
3	Net Plant In Service		\$130,830
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,581
6	Contributions in Aid of Construction Amortization		\$32,505
7	Prepayments		\$2,836
8	TOTAL ADD TO NET PLANT IN SERVICE		\$37,922
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$3
11	State Tax Offset	-1.5370%	-\$1
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$59
14	Contributions in Aid of Construction		\$53,348
15	TOTAL SUBTRACT FROM NET PLANT		\$53,285
16	Total Rate Base		\$115,467

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$48,591	P-7	\$0	\$48,591	100.00%	\$0	\$48,591
8	352.200	Collection Sewers Gravity	\$7,708	P-8	\$0	\$7,708	100.00%	\$0	\$7,708
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$4,115	P-10	\$0	\$4,115	100.00%	\$0	\$4,115
11		TOTAL COLLECTION PLANT	\$60,414		\$0	\$60,414		\$0	\$60,414
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$15,586	P-14	\$0	\$15,586	100.00%	\$0	\$15,586
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$15,586		\$0	\$15,586		\$0	\$15,586
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$2,534	P-20	\$0	\$2,534	100.00%	\$0	\$2,534
21	372.000	Treatment & Disposal Equipment - 372	\$140,703	P-21	\$0	\$140,703	100.00%	\$0	\$140,703
22	372.100	Oxidation Lagoons	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$143,237		\$0	\$143,237		\$0	\$143,237
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$13,401	P-36	\$0	\$13,401	100.00%	\$0	\$13,401
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$13,401		\$0	\$13,401		\$0	\$13,401
40		TOTAL PLANT IN SERVICE	\$232,638		\$0	\$232,638		\$0	\$232,638

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$48,591	2.00%	\$972	0	0.00%
8	352.200	Collection Sewers Gravity	\$7,708	2.00%	\$154	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$4,115	3.30%	\$136	0	0.00%
11		TOTAL COLLECTION PLANT	\$60,414		\$1,262		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$15,586	10.00%	\$1,559	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$15,586		\$1,559		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$2,534	4.00%	\$101	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$140,703	5.00%	\$7,035	0	0.00%
22	372.100	Oxidation Lagoons	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$143,237		\$7,136		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$13,401	6.70%	\$898	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$13,401		\$898		
40		Total Depreciation	\$232,638		\$10,855		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$13,493	R-7	\$0	\$13,493	100.00%	\$0	\$13,493
8	352.200	Collection Sewers Gravity	\$2,171	R-8	\$0	\$2,171	100.00%	\$0	\$2,171
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$542	R-10	\$0	\$542	100.00%	\$0	\$542
11		TOTAL COLLECTION PLANT	\$16,206		\$0	\$16,206		\$0	\$16,206
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$909	R-14	\$0	\$909	100.00%	\$0	\$909
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$909		\$0	\$909		\$0	\$909
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$55	R-20	\$0	\$55	100.00%	\$0	\$55
21	372.000	Treatment & Disposal Equipment - 372	\$84,114	R-21	\$0	\$84,114	100.00%	\$0	\$84,114
22	372.100	Oxidation Lagoons	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$84,169		\$0	\$84,169		\$0	\$84,169
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$524	R-36	\$0	\$524	100.00%	\$0	\$524
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$524		\$0	\$524		\$0	\$524
40		TOTAL DEPRECIATION RESERVE	\$101,808		\$0	\$101,808		\$0	\$101,808

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$1,036	43.61	14.91	28.70	0.078630	\$81
3	Employee Benefits	\$62	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$7,649	43.61	42.20	1.41	0.003863	\$30
5	Chemicals	\$178	43.61	18.97	24.64	0.067507	\$12
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$43,048	43.61	22.90	20.71	0.056740	\$2,443
8	TOTAL OPERATION AND MAINT. EXPENSE	\$51,989					\$2,574
9	TAXES						
10	FICA - Employer Portion	\$84	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$17	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$105					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,581
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$194	43.61	38.00	5.61	0.015370	\$3
18	State Tax Offset	\$34	43.61	38.00	5.61	0.015370	\$1
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$3,810	43.61	38.00	5.61	0.015370	\$59
21	TOTAL OFFSET FROM RATE BASE	\$4,038					\$63
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,644

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$42,824	See Note (1)	See Note (1)	See Note (1)	\$42,824	\$1,051	\$43,875	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$210	\$0	\$210	\$25	\$235	\$0	\$235	\$0	\$235
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$41,646	\$0	\$41,646	\$144	\$41,790	\$0	\$41,790	\$0	\$41,790
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$981	\$0	\$981	\$0	\$981	\$0	\$981	\$0	\$981
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,996	\$0	\$1,996	-\$369	\$1,627	\$0	\$1,627	\$0	\$1,627
9	TOTAL ADMIN. & GENERAL EXPENSES	\$7,197	\$0	\$7,197	\$159	\$7,356	\$0	\$7,356	\$1,203	\$6,153
10	TOTAL DEPRECIATION EXPENSE	\$4,854	See Note (1)	See Note (1)	See Note (1)	\$4,854	\$4,285	\$9,139	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$56,884	\$0	\$52,030	-\$41	\$56,843	\$4,285	\$61,128	\$1,203	\$50,786
14	NET INCOME BEFORE TAXES	-\$14,060	\$0	\$0	\$0	-\$14,019	-\$3,234	-\$17,253	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$720	-\$720	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$14,060	\$0	\$0	\$0	-\$14,019	-\$2,514	-\$16,533	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$1,454	\$1,454
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,454	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	-\$403	-\$403
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$403	
E-6	Maint of Services to Customers	713.000	\$0	\$25	\$25	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$25		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$151	\$151	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$151		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment Pumping	743.000	\$0	-\$7	-\$7	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$7		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$385	-\$385	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,996		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$90		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,456		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$65		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$16	\$16	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$16		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,203	\$447	\$1,650	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$447		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,203	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$103	\$103	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$73		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$30		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$27	\$27	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$27		\$0	\$0	

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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-39	Property Insurance	924.400	\$0	-\$1,200	-\$1,200	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$1,200		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$145	-\$145	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$447		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$302		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$276	-\$276	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$426		\$0	\$0	
	2. To include an annualized amount of PSC assessment expense. (Dhority)		\$0	\$150		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,285	\$4,285
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,285	
	No Adjustment		\$0	\$0		\$0	\$0	
E-61	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$720	-\$720
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$720	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,051	\$1,051
Total Operating & Maint. Expense			\$1,203	-\$1,244	-\$41	\$0	\$3,565	\$3,565

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$17,253	\$9,343	\$9,523	\$9,703
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,139	\$9,139	\$9,139	\$9,139
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,139	\$9,139	\$9,139	\$9,139
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$3,810	\$3,810	\$3,810	\$3,810
7	Tax Straight-Line Depreciation		\$9,139	\$9,139	\$9,139	\$9,139
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$12,949	\$12,949	\$12,949	\$12,949
9	NET TAXABLE INCOME		-\$21,063	\$5,533	\$5,713	\$5,893
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$21,063	\$5,533	\$5,713	\$5,893
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$33	\$34	\$35
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$21,063	\$5,500	\$5,679	\$5,858
15	Federal Income Tax at the Rate of	3.420%	-\$720	\$188	\$194	\$200
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$720	\$188	\$194	\$200
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$21,063	\$5,533	\$5,713	\$5,893
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$360	\$94	\$97	\$100
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$20,703	\$5,439	\$5,616	\$5,793
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$0	\$33	\$34	\$35
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$21,063	\$5,533	\$5,713	\$5,893
27	Deduct Federal Income Tax - City Inc. Tax		-\$720	\$188	\$194	\$200
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$33	\$34	\$35
29	City Taxable Income		-\$20,343	\$5,312	\$5,485	\$5,658
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$720	\$188	\$194	\$200
34	State Income Tax		\$0	\$33	\$34	\$35
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$720	\$221	\$228	\$235
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$720	\$221	\$228	\$235

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.091%	8.247%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - BRANSON CEDARS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$85,973	\$85,973	\$85,973
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$6,792	\$6,921	\$7,050
4	Net Income Available	-\$13,796	-\$13,796	-\$13,796
5	Additional Net Income Required	\$20,588	\$20,717	\$20,846
6	Income Tax Requirement			
7	Required Current Income Tax	\$165	\$171	\$175
8	Current Income Tax Available	-\$693	-\$693	-\$693
9	Additional Current Tax Required	\$858	\$864	\$868
10	Revenue Requirement	\$21,446	\$21,581	\$21,714
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$21,446	\$21,581	\$21,714

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$149,257
2	Less Accumulated Depreciation Reserve		\$59,341
3	Net Plant In Service		\$89,916
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$280
6	Contributions in Aid of Construction Amortization		\$35,638
7	Prepayments		\$2,836
8	TOTAL ADD TO NET PLANT IN SERVICE		\$38,194
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$44
14	Contributions in Aid of Construction		\$42,183
15	TOTAL SUBTRACT FROM NET PLANT		\$42,137
16	Total Rate Base		\$85,973

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$1,689	P-7	\$0	\$1,689	100.00%	\$0	\$1,689
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$12,121	P-9	\$0	\$12,121	100.00%	\$0	\$12,121
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$13,810		\$0	\$13,810		\$0	\$13,810
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$29,608	P-17	\$0	\$29,608	100.00%	\$0	\$29,608
18	325.200	Booster Pump Equipment	\$13,946	P-18	\$0	\$13,946	100.00%	\$0	\$13,946
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$43,554		\$0	\$43,554		\$0	\$43,554
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$3,282	P-23	\$0	\$3,282	100.00%	\$0	\$3,282
24		TOTAL WATER TREATMENT PLANT	\$3,282		\$0	\$3,282		\$0	\$3,282
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$11,992	P-27	\$0	\$11,992	100.00%	\$0	\$11,992
28	343.000	Transmission and Distribution Mains	\$57,325	P-28	\$0	\$57,325	100.00%	\$0	\$57,325
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$4,371	P-30	\$0	\$4,371	100.00%	\$0	\$4,371
31	346.000	Meters	\$1,522	P-31	\$0	\$1,522	100.00%	\$0	\$1,522
32	347.000	Meter Installations	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$75,210		\$0	\$75,210		\$0	\$75,210
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$13,401	P-46	\$0	\$13,401	100.00%	\$0	\$13,401
47	398.000	Miscellaneous Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$13,401		\$0	\$13,401		\$0	\$13,401
50		TOTAL PLANT IN SERVICE	\$149,257		\$0	\$149,257		\$0	\$149,257

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$36	R-7	\$0	\$36	100.00%	\$0	\$36
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$2,262	R-9	\$0	\$2,262	100.00%	\$0	\$2,262
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$2,298		\$0	\$2,298		\$0	\$2,298
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$27,957	R-17	\$0	\$27,957	100.00%	\$0	\$27,957
18	325.200	Booster Pump Equipment	\$4,143	R-18	\$0	\$4,143	100.00%	\$0	\$4,143
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$32,100		\$0	\$32,100		\$0	\$32,100
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$143	R-23	\$0	\$143	100.00%	\$0	\$143
24		TOTAL WATER TREATMENT PLANT	\$143		\$0	\$143		\$0	\$143
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$6,237	R-27	\$0	\$6,237	100.00%	\$0	\$6,237
28	343.000	Transmission and Distribution Mains	\$15,537	R-28	\$0	\$15,537	100.00%	\$0	\$15,537
29	344.000	Fire Mains	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$854	R-30	\$0	\$854	100.00%	\$0	\$854
31	346.000	Meters	\$825	R-31	\$0	\$825	100.00%	\$0	\$825
32	347.000	Meter Installations	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$23,453		\$0	\$23,453		\$0	\$23,453
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$1,347	R-46	\$0	\$1,347	100.00%	\$0	\$1,347
47	398.000	Miscellaneous Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$1,347		\$0	\$1,347		\$0	\$1,347
50		TOTAL DEPRECIATION RESERVE	\$59,341		\$0	\$59,341		\$0	\$59,341

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$1,689	2.50%	\$42	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$12,121	2.00%	\$242	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$13,810		\$284		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$29,608	10.00%	\$2,961	0	0.00%
18	325.200	Booster Pump Equipment	\$13,946	6.70%	\$934	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$43,554		\$3,895		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$3,282	2.90%	\$95	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$3,282		\$95		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$11,992	2.50%	\$300	0	0.00%
28	343.000	Transmission and Distribution Mains	\$57,325	2.00%	\$1,147	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$4,371	2.50%	\$109	0	0.00%
31	346.000	Meters	\$1,522	3.30%	\$50	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$75,210		\$1,606		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.00%	\$0	0	0.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
46	397.000	Communication Equipment	\$13,401	6.70%	\$898	0	0.00%
47	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
48	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
49		TOTAL GENERAL PLANT	\$13,401		\$898		
50		Total Depreciation	\$149,257		\$6,778		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$1,019	43.61	14.91	28.70	0.078630	\$80
3	Employee Benefits	\$61	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$6,245	43.61	42.40	1.21	0.003315	\$21
5	Chemicals	\$136	43.61	18.97	24.64	0.067507	\$9
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$45,066	43.61	46.89	-3.28	-0.008986	-\$405
8	TOTAL OPERATION AND MAINT. EXPENSE	\$52,543					-\$287
9	TAXES						
10	FICA - Employer Portion	\$82	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$16	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$102					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$280
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$145	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$26	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,837	43.61	38.00	5.61	0.015370	\$44
21	TOTAL OFFSET FROM RATE BASE	\$3,008					\$46
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$234

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$41,907	See note (1)	See note (1)	Rev-2	See note (1)	\$41,907	100.00%	\$1,238	\$43,145	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$403			Rev-3		\$403	100.00%	-\$403	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$42,310					\$42,310		\$835	\$43,145		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$385	\$0	\$385	E-5	\$0	\$385	100.00%	\$0	\$385	\$0	\$385
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$501	\$0	\$501		\$0	\$501		\$0	\$501	\$0	\$501
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$6,245	\$0	\$6,245	E-12	\$0	\$6,245	100.00%	\$0	\$6,245	\$0	\$6,245
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$6,245	\$0	\$6,245		\$0	\$6,245		\$0	\$6,245	\$0	\$6,245
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$136	\$0	\$136	E-17	\$0	\$136	100.00%	\$0	\$136	\$0	\$136
18	642.000	Operation Labor & Expenses	\$34,371	\$0	\$34,371	E-18	\$236	\$34,607	100.00%	\$0	\$34,607	\$0	\$34,607
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$140	\$0	\$140	E-21	\$0	\$140	100.00%	\$0	\$140	\$0	\$140
22		TOTAL WATER TREATMENT EXPENSES	\$34,647	\$0	\$34,647		\$236	\$34,883		\$0	\$34,883	\$0	\$34,883
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$210	\$0	\$210	E-28	\$24	\$234	100.00%	\$0	\$234	\$0	\$234
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$1,473	\$1,473	100.00%	\$0	\$1,473	\$0	\$1,473
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$210	\$0	\$210		\$1,497	\$1,707		\$0	\$1,707	\$0	\$1,707

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$1,962	\$0	\$1,962	E-35	-\$378	\$1,584	100.00%	\$0	\$1,584	\$0	\$1,584
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$16	\$16	100.00%	\$0	\$16	\$0	\$16
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,962	\$0	\$1,962		-\$362	\$1,600		\$0	\$1,600	\$0	\$1,600
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,609	\$1,609	100.00%	\$0	\$1,609	\$1,182	\$427
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$102	\$102	100.00%	\$0	\$102	\$0	\$102
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$27	\$27	100.00%	\$0	\$27	\$0	\$27
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$6,217	\$0	\$6,217	E-52	-\$1,093	\$5,124	100.00%	\$0	\$5,124	\$0	\$5,124
53	928.100	Regulatory Commission Expenses - DNR	\$440	\$0	\$440	E-53	\$157	\$597	100.00%	\$0	\$597	\$0	\$597
54	928.200	Regulatory Commission Expenses - PSC	\$419	\$0	\$419	E-54	-\$271	\$148	100.00%	\$0	\$148	\$0	\$148
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$7,076	\$0	\$7,076		\$531	\$7,607		\$0	\$7,607	\$1,182	\$6,425
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$6,458	See note (1)	See note (1)	E-59	See note (1)	\$6,458	100.00%	\$320	\$6,778	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$1,687			E-60		-\$1,687	100.00%	\$0	-\$1,687		
61	403.200	Depreciation - 403.2	\$0			E-61		\$0	100.00%	\$0	\$0		
62	405.000	Amortization of Other Utility Plant	\$0			E-62		\$0	100.00%	\$0	\$0		
63	407.400	Amortization of Property Losses	\$0			E-63		\$0	100.00%	\$0	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$4,771	\$0	\$0		\$0	\$4,771		\$320	\$5,091	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69	408.160	Property Tax	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL OPERATING EXPENSE	\$55,412	\$0	\$50,641		\$1,902	\$57,314		\$320	\$57,634	\$1,182	\$51,361

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
72		NET INCOME BEFORE TAXES	-\$13,102					-\$15,004		\$515	-\$14,489		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$693	-\$693	See note (1)	See note (1)
75		TOTAL INCOME TAXES	\$0					\$0		-\$693	-\$693		
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$13,102</u>					<u>-\$15,004</u>		<u>\$1,208</u>	<u>-\$13,796</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$1,238	\$1,238
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,238	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$403	-\$403
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$403	
E-18	Operation Labor & Expenses	642.000	\$0	\$236	\$236	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$236		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$24	\$24	\$0	\$0	\$0
	1. To include an annualized level of line locate expense. (Dhority)		\$0	\$24		\$0	\$0	
E-29	Maint of Services	675.000	\$0	\$1,473	\$1,473	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,473		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$378	-\$378	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,962		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$89		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,431		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$64		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$16	\$16	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$16		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,182	\$427	\$1,609	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$431		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,182	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$4		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$102	\$102	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$72		\$0	\$0	
	2. To include a normalized level of rate case expense. (Dhority)		\$0	\$30		\$0	\$0	

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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-48	Outside Services Employed - Accounting	923.500	\$0	\$27	\$27	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$27		\$0	\$0	
E-52	Property Insurance	924.400	\$0	-\$1,093	-\$1,093	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$1,093		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$157	\$157	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$440		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$297		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	-\$271	-\$271	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$419		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$148		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$320	\$320
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$320	
	No Adjustment		\$0	\$0		\$0	\$0	
E-74	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$693	-\$693
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$693	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$835	\$835
Total Operating & Maint. Expense			\$1,182	\$720	\$1,902	\$0	-\$373	-\$373

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$14,489	\$6,957	\$7,092	\$7,225
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$5,091	\$5,091	\$5,091	\$5,091
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$5,091	\$5,091	\$5,091	\$5,091
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,837	\$2,837	\$2,837	\$2,837
7	Tax Straight-Line Depreciation		\$5,091	\$5,091	\$5,091	\$5,091
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$7,928	\$7,928	\$7,928	\$7,928
9	NET TAXABLE INCOME		-\$17,326	\$4,120	\$4,255	\$4,388
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$17,326	\$4,120	\$4,255	\$4,388
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$104	\$25	\$26	\$26
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$17,222	\$4,095	\$4,229	\$4,362
15	Federal Income Tax at the Rate of	3.420%	-\$589	\$140	\$145	\$149
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$589	\$140	\$145	\$149
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$17,326	\$4,120	\$4,255	\$4,388
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$295	\$70	\$73	\$75
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$17,031	\$4,050	\$4,182	\$4,313
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$104	\$25	\$26	\$26
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$17,326	\$4,120	\$4,255	\$4,388
27	Deduct Federal Income Tax - City Inc. Tax		-\$589	\$140	\$145	\$149
28	Deduct Missouri Income Tax - City Inc. Tax		-\$104	\$25	\$26	\$26
29	City Taxable Income		-\$16,633	\$3,955	\$4,084	\$4,213
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$589	\$140	\$145	\$149
34	State Income Tax		-\$104	\$25	\$26	\$26
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$693	\$165	\$171	\$175
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$693	\$165	\$171	\$175

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Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.249%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CEDAR GREEN
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$62,163	\$62,163	\$62,163
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$4,911	\$5,004	\$5,097
4	Net Income Available	-\$12,383	-\$12,383	-\$12,383
5	Additional Net Income Required	\$17,294	\$17,387	\$17,480
6	Income Tax Requirement			
7	Required Current Income Tax	\$119	\$123	\$127
8	Current Income Tax Available	-\$601	-\$601	-\$601
9	Additional Current Tax Required	\$720	\$724	\$728
10	Revenue Requirement	\$18,014	\$18,111	\$18,208
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$18,014	\$18,111	\$18,208

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$195,517
2	Less Accumulated Depreciation Reserve		\$135,219
3	Net Plant In Service		\$60,298
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$724
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,555
8	TOTAL ADD TO NET PLANT IN SERVICE		\$1,831
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$32
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$34
16	Total Rate Base		\$62,163

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adj. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$30,131	P-6	-\$15,339	\$14,792	100.00%	\$0	\$14,792
7	351.000	S&I Collection Plant	\$64,400	P-7	-\$32,785	\$31,615	100.00%	\$0	\$31,615
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$7,222	P-9	-\$3,677	\$3,545	100.00%	\$0	\$3,545
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$101,753		-\$51,801	\$49,952		\$0	\$49,952
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$128,660	P-14	-\$65,500	\$63,160	100.00%	\$0	\$63,160
15	363.000	Electric Sewer Pumping Equip	\$19,247	P-15	\$0	\$19,247	100.00%	\$0	\$19,247
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$147,907		-\$65,500	\$82,407		\$0	\$82,407
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	P-19	-\$9,798	-\$9,798	100.00%	\$0	-\$9,798
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$122,988	P-22	-\$62,612	\$60,376	100.00%	\$0	\$60,376
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$22,260	P-24	-\$11,332	\$10,928	100.00%	\$0	\$10,928
25	374.000	Outfall Sewer Lines	\$2,557	P-25	-\$1,302	\$1,255	100.00%	\$0	\$1,255
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$147,805		-\$85,044	\$62,761		\$0	\$62,761
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$808	P-33	-\$411	\$397	100.00%	\$0	\$397
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$808		-\$411	\$397		\$0	\$397
41		TOTAL PLANT IN SERVICE	\$398,273		-\$202,756	\$195,517		\$0	\$195,517

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$14,792	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$31,615	4.00%	\$1,265	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$3,545	2.00%	\$71	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$49,952		\$1,336		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$63,160	4.00%	\$2,526	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$19,247	10.00%	\$1,925	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$82,407		\$4,451		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	-\$9,798	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$60,376	5.00%	\$3,019	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$10,928	2.50%	\$273	0	0.00%
25	374.000	Outfall Sewer Lines	\$1,255	2.00%	\$25	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$62,761		\$3,317		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$397	10.00%	\$40	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$397		\$40		
41		Total Depreciation	\$195,517		\$9,144		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$42,117	R-7	-\$21,441	\$20,676	100.00%	\$0	\$20,676
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$2,362	R-9	-\$1,203	\$1,159	100.00%	\$0	\$1,159
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$44,479		-\$22,644	\$21,835		\$0	\$21,835
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$82,736	R-14	-\$42,120	\$40,616	100.00%	\$0	\$40,616
15	363.000	Electric Sewer Pumping Equip	\$31,469	R-15	-\$16,021	\$15,448	100.00%	\$0	\$15,448
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$114,205		-\$58,141	\$56,064		\$0	\$56,064
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$104,035	R-22	-\$52,963	\$51,072	100.00%	\$0	\$51,072
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$10,536	R-24	-\$5,364	\$5,172	100.00%	\$0	\$5,172
25	374.000	Outfall Sewer Lines	\$869	R-25	-\$442	\$427	100.00%	\$0	\$427
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$115,440		-\$58,769	\$56,671		\$0	\$56,671
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$1,321	R-33	-\$672	\$649	100.00%	\$0	\$649
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$1,321		-\$672	\$649		\$0	\$649
41		TOTAL DEPRECIATION RESERVE	\$275,445		-\$140,226	\$135,219		\$0	\$135,219

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$949	43.61	14.91	28.70	0.078630	\$75
3	Employee Benefits	\$56	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$4,687	43.61	42.20	1.41	0.003863	\$18
5	Chemicals	\$1,861	43.61	18.97	24.64	0.067507	\$126
6	Uncollectible Accounts	\$15	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$26,694	43.61	53.15	-9.54	-0.026137	-\$698
8	TOTAL OPERATION AND MAINT. EXPENSE	\$34,262					-\$472
9	TAXES						
10	FICA - Employer Portion	\$77	43.61	16.48	27.13	0.074329	\$6
11	Unemployment	\$4	43.61	16.12	27.49	0.075315	\$0
12	Property Tax	\$15	43.61	16.09	27.52	0.075397	\$1
13	Gross Receipts Tax	\$390	43.61	286.40	-242.79	-0.665178	-\$259
14	TOTAL TAXES	\$486					-\$252
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$724
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$105	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$18	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,051	43.61	38.00	5.61	0.015370	\$32
21	TOTAL OFFSET FROM RATE BASE	\$2,174					\$34
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$690

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$7,703	See Note (1)	See Note (1)	See Note (1)	\$7,703	\$23,109	\$30,812	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$23	\$23	\$0	\$23	\$0	\$23
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$11,657	\$0	\$11,657	\$13,429	\$25,086	\$0	\$25,086	\$0	\$25,086
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$200	\$0	\$200	\$320	\$520	\$0	\$520	\$0	\$520
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$471	\$0	\$471	\$1,020	\$1,491	\$0	\$1,491	\$0	\$1,491
9	TOTAL ADMIN. & GENERAL EXPENSES	\$2,773	\$0	\$2,773	\$4,369	\$7,142	\$0	\$7,142	\$1,101	\$6,041
10	TOTAL DEPRECIATION EXPENSE	\$2,668	See Note (1)	See Note (1)	See Note (1)	\$2,668	\$6,476	\$9,144	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$390	\$390	\$0	\$390	\$0	\$390
13	TOTAL OPERATING EXPENSE	\$17,769	\$0	\$15,101	\$19,551	\$37,320	\$6,476	\$43,796	\$1,101	\$33,551
14	NET INCOME BEFORE TAXES	-\$10,066	\$0	\$0	\$0	-\$29,617	\$16,633	-\$12,984	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$601	-\$601	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$10,066	\$0	\$0	\$0	-\$29,617	\$17,234	-\$12,383	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$23,109	\$23,109
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$23,109	
E-6	Maint of Services to Customers	713.000	\$0	\$23	\$23	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$23		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$9,842	\$9,842	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$9,842		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$3,587	\$3,587	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$3,587		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$320	\$320	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$320		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$1,005	\$1,005	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$471		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$83		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,333		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$60		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$15	\$15	\$0	\$0	\$0
	1. To normalize uncollectible accounts. (Amenthor)		\$0	\$15		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,101	\$409	\$1,510	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$409		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,101	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$95	\$95	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$67		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$28		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$25	\$25	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$25		\$0	\$0	

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-39	Property Insurance	924.400	\$0	\$2,413	\$2,413	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,413		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$226	\$226	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$50		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$276		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$100	\$100	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$38		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$138		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,476	\$6,476
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,476	
E-55	Property Tax	408.160	\$0	\$390	\$390	\$0	\$0	\$0
	1. To include an annualized level of property tax. (Lyons)		\$0	\$390		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$601	-\$601
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$601	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$23,109	\$23,109
Total Operating & Maint. Expense			\$1,101	\$18,450	\$19,551	\$0	\$5,875	\$5,875

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$12,984	\$5,030	\$5,127	\$5,224
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,144	\$9,144	\$9,144	\$9,144
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,144	\$9,144	\$9,144	\$9,144
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,051	\$2,051	\$2,051	\$2,051
7	Tax Straight-Line Depreciation		\$9,144	\$9,144	\$9,144	\$9,144
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,195	\$11,195	\$11,195	\$11,195
9	NET TAXABLE INCOME		-\$15,035	\$2,979	\$3,076	\$3,173
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$15,035	\$2,979	\$3,076	\$3,173
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$90	\$18	\$18	\$19
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$14,945	\$2,961	\$3,058	\$3,154
15	Federal Income Tax at the Rate of	3.420%	-\$511	\$101	\$105	\$108
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$511	\$101	\$105	\$108
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$15,035	\$2,979	\$3,076	\$3,173
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$256	\$51	\$53	\$54
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$14,779	\$2,928	\$3,023	\$3,119
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$90	\$18	\$18	\$19
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$15,035	\$2,979	\$3,076	\$3,173
27	Deduct Federal Income Tax - City Inc. Tax		-\$511	\$101	\$105	\$108
28	Deduct Missouri Income Tax - City Inc. Tax		-\$90	\$18	\$18	\$19
29	City Taxable Income		-\$14,434	\$2,860	\$2,953	\$3,046
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$511	\$101	\$105	\$108
34	State Income Tax		-\$90	\$18	\$18	\$19
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$601	\$119	\$123	\$127
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$601	\$119	\$123	\$127

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.091%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CEDAR GREEN
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$50,598	\$50,598	\$50,598
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,997	\$4,073	\$4,149
4	Net Income Available	-\$22,261	-\$22,261	-\$22,261
5	Additional Net Income Required	\$26,258	\$26,334	\$26,410
6	Income Tax Requirement			
7	Required Current Income Tax	\$97	\$100	\$103
8	Current Income Tax Available	-\$996	-\$996	-\$996
9	Additional Current Tax Required	\$1,093	\$1,096	\$1,099
10	Revenue Requirement	\$27,351	\$27,430	\$27,509
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$27,351</u>	<u>\$27,430</u>	<u>\$27,509</u>

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$108,633
2	Less Accumulated Depreciation Reserve		\$60,411
3	Net Plant In Service		\$48,222
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$206
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,555
8	TOTAL ADD TO NET PLANT IN SERVICE		\$2,349
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$26
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$27
16	Total Rate Base		\$50,598

Confluence Rivers - Cedar Green
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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land and Land Rights	310.000		-\$4,064		\$0
	1. To adjust for capacity. (Majors)		-\$4,064		\$0	
P-7	S&I Source of Supply	311.000		-\$13,074		\$0
	1. To adjust for capacity. (Majors)		-\$13,074		\$0	
P-9	Wells and Springs	314.000		-\$14,669		\$0
	1. To adjust for capacity. (Majors)		-\$14,669		\$0	
P-16	Electric Pumping Equipment	325.000		-\$14,331		\$0
	1. To adjust for capacity. (Majors)		-\$14,331		\$0	
P-26	Distribution Reservoirs and Standpipes	342.000		-\$53,141		\$0
	1. To adjust for capacity. (Majors)		-\$53,141		\$0	
P-27	Transmission and Distribution Mains	343.000		-\$8,728		\$0
	1. To adjust for capacity. (Majors)		-\$8,728		\$0	
P-32	Hydrants	348.000		-\$3,956		\$0
	1. To adjust for capacity. (Majors)		-\$3,956		\$0	
P-46	Miscellaneous Equipment	398.000		-\$691		\$0
	1. To adjust for capacity. (Majors)		-\$691		\$0	
Total Plant Adjustments				-\$112,654		\$0

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land and Land Rights	310.000		-\$4,064		\$0
	1. To adjust for capacity. (Majors)		-\$4,064		\$0	
P-7	S&I Source of Supply	311.000		-\$13,074		\$0
	1. To adjust for capacity. (Majors)		-\$13,074		\$0	
P-9	Wells and Springs	314.000		-\$14,669		\$0
	1. To adjust for capacity. (Majors)		-\$14,669		\$0	
P-16	Electric Pumping Equipment	325.000		-\$14,331		\$0
	1. To adjust for capacity. (Majors)		-\$14,331		\$0	
P-26	Distribution Reservoirs and Standpipes	342.000		-\$53,141		\$0
	1. To adjust for capacity. (Majors)		-\$53,141		\$0	
P-27	Transmission and Distribution Mains	343.000		-\$8,728		\$0
	1. To adjust for capacity. (Majors)		-\$8,728		\$0	
P-32	Hydrants	348.000		-\$3,956		\$0
	1. To adjust for capacity. (Majors)		-\$3,956		\$0	
P-46	Miscellaneous Equipment	398.000		-\$691		\$0
	1. To adjust for capacity. (Majors)		-\$691		\$0	
Total Plant Adjustments				-\$112,654		\$0

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	S&I Source of Supply	311.000		-\$5,012		\$0
	1. To adjust for capacity. (Majors)		-\$5,012		\$0	
R-9	Wells and Springs	314.000		-\$5,061		\$0
	1. To adjust for capacity. (Majors)		-\$5,061		\$0	
R-16	Electric Pumping Equipment	325.000		-\$24,722		\$0
	1. To adjust for capacity. (Majors)		-\$24,722		\$0	
R-26	Distribution Reservoirs and Standpipes	342.000		-\$22,917		\$0
	1. To adjust for capacity. (Majors)		-\$22,917		\$0	
R-27	Transmission and Distribution Mains	343.000		-\$3,011		\$0
	1. To adjust for capacity. (Majors)		-\$3,011		\$0	
R-32	Hydrants	348.000		-\$1,127		\$0
	1. To adjust for capacity. (Majors)		-\$1,127		\$0	
R-46	Miscellaneous Equipment	398.000		-\$798		\$0
	1. To adjust for capacity. (Majors)		-\$798		\$0	
Total Reserve Adjustments				-\$62,648		\$0

Confluence Rivers - Cedar Green
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 Test Year Ending 06-30-2022
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 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$9,845	R-7	-\$5,012	\$4,833	100.00%	\$0	\$4,833
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$9,941	R-9	-\$5,061	\$4,880	100.00%	\$0	\$4,880
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$19,786		-\$10,073	\$9,713		\$0	\$9,713
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$48,561	R-16	-\$24,722	\$23,839	100.00%	\$0	\$23,839
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$48,561		-\$24,722	\$23,839		\$0	\$23,839
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$45,016	R-26	-\$22,917	\$22,099	100.00%	\$0	\$22,099
27	343.000	Transmission and Distribution Mains	\$5,914	R-27	-\$3,011	\$2,903	100.00%	\$0	\$2,903
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$2,214	R-32	-\$1,127	\$1,087	100.00%	\$0	\$1,087
33		TOTAL TRANSMISSION & DIST. PLANT	\$53,144		-\$27,055	\$26,089		\$0	\$26,089
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$1,568	R-46	-\$798	\$770	100.00%	\$0	\$770
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$1,568		-\$798	\$770		\$0	\$770
49		TOTAL DEPRECIATION RESERVE	\$123,059		-\$62,648	\$60,411		\$0	\$60,411

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,919	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$12,607	2.50%	\$315	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$14,146	2.00%	\$283	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$30,672		\$598		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$13,820	10.00%	\$1,382	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$13,820		\$1,382		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$51,243	2.50%	\$1,281	0	0.00%
27	343.000	Transmission and Distribution Mains	\$8,417	2.00%	\$168	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$0	3.30%	\$0	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$3,815	2.00%	\$76	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$63,475		\$1,525		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$666	6.43%	\$43	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$666		\$43		
49		Total Depreciation	<u>\$108,633</u>		<u>\$3,548</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$949	43.61	14.91	28.70	0.078630	\$75
3	Employee Benefits	\$56	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$7,917	43.61	42.40	1.21	0.003315	\$26
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$15	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$27,742	43.61	44.43	-0.82	-0.002247	-\$62
8	TOTAL OPERATION AND MAINT. EXPENSE	\$36,679					\$46
9	TAXES						
10	FICA - Employer Portion	\$77	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$15	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$390	43.61	286.40	-242.79	-0.665178	-\$259
14	TOTAL TAXES	\$486					-\$252
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$206
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$85	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$15	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,670	43.61	38.00	5.61	0.015370	\$26
21	TOTAL OFFSET FROM RATE BASE	\$1,770					\$27
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$179

Confluence Rivers - Cedar Green
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$4,118	See note (1)	See note (1)	Rev-2	See note (1)	\$4,118	100.00%	\$13,242	\$17,360	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$4,118					\$4,118		\$13,242	\$17,360		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$325	\$325	100.00%	\$0	\$325	\$0	\$325
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$325	\$325		\$0	\$325	\$0	\$325
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$1,846	\$0	\$1,846	E-12	\$6,071	\$7,917	100.00%	\$0	\$7,917	\$0	\$7,917
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$1,846	\$0	\$1,846		\$6,071	\$7,917		\$0	\$7,917	\$0	\$7,917
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$8,714	\$0	\$8,714	E-18	\$10,013	\$18,727	100.00%	\$0	\$18,727	\$0	\$18,727
19	643.000	Misc Expenses - Water Treatment	\$205	\$0	\$205	E-19	\$0	\$205	100.00%	\$0	\$205	\$0	\$205
20	651.000	Maint of Structures & Improvements - Water	\$0	\$0	\$0	E-20	\$80	\$80	100.00%	\$0	\$80	\$0	\$80
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$8,919	\$0	\$8,919		\$10,093	\$19,012		\$0	\$19,012	\$0	\$19,012
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$23	\$23	100.00%	\$0	\$23	\$0	\$23
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$480	\$480	100.00%	\$0	\$480	\$0	\$480
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$0	\$0	\$0		\$503	\$503		\$0	\$503	\$0	\$503
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$471	\$0	\$471	E-35	\$1,005	\$1,476	100.00%	\$0	\$1,476	\$0	\$1,476
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$15	\$15	100.00%	\$0	\$15	\$0	\$15
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$471	\$0	\$471		\$1,020	\$1,491		\$0	\$1,491	\$0	\$1,491
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,499	\$1,499	100.00%	\$0	\$1,499	\$1,101	\$398
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$95	\$95	100.00%	\$0	\$95	\$0	\$95
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$25	\$25	100.00%	\$0	\$25	\$0	\$25
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$2,685	\$0	\$2,685	E-52	\$2,413	\$5,098	100.00%	\$0	\$5,098	\$0	\$5,098
53	928.100	Regulatory Commission Expenses - DNR	\$50	\$0	\$50	E-53	\$526	\$576	100.00%	\$0	\$576	\$0	\$576
54	928.200	Regulatory Commission Expenses - PSC	\$38	\$0	\$38	E-54	\$100	\$138	100.00%	\$0	\$138	\$0	\$138
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$2,773	\$0	\$2,773		\$4,658	\$7,431		\$0	\$7,431	\$1,101	\$6,330
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$2,668	See note (1)	See note (1)	E-59	See note (1)	\$2,668	100.00%	\$880	\$3,548	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	\$0			E-60		\$0	100.00%	\$0	\$0		
61	403.200	Depreciation - 403.2	\$0			E-61		\$0	100.00%	\$0	\$0		
62	405.000	Amortization of Other Utility Plant	\$0			E-62		\$0	100.00%	\$0	\$0		
63	407.400	Amortization of Property Losses	\$0			E-63		\$0	100.00%	\$0	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$2,668	\$0	\$0		\$0	\$2,668		\$880	\$3,548	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69	408.160	Property Tax	\$0	\$0	\$0	E-69	\$390	\$390	100.00%	\$0	\$390	\$0	\$390
70		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$390	\$390		\$0	\$390	\$0	\$390
71		TOTAL OPERATING EXPENSE	\$16,677	\$0	\$14,009		\$23,060	\$39,737		\$880	\$40,617	\$1,101	\$35,968
72		NET INCOME BEFORE TAXES	-\$12,559					-\$35,619		\$12,362	-\$23,257		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$996	-\$996	See note (1)	See note (1)
75		TOTAL INCOME TAXES	\$0					\$0		-\$996	-\$996		

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$12,559</u>					<u>-\$35,619</u>		<u>\$13,358</u>	<u>-\$22,261</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$13,242	\$13,242
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$13,242	
E-7	Maint of Wells & Springs	614.000	\$0	\$325	\$325	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$325		\$0	\$0	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$6,071	\$6,071	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$6,071		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$10,013	\$10,013	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$10,013		\$0	\$0	
E-20	Maint of Structures & Improvements - Water	651.000	\$0	\$80	\$80	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$80		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$23	\$23	\$0	\$0	\$0
	1. To include an annualized level of line locate expense. (Dhority)		\$0	\$23		\$0	\$0	
E-32	Maint of Misc Plant	678.000	\$0	\$480	\$480	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$480		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$1,005	\$1,005	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$471		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$83		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,333		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$60		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$15	\$15	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$15		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,101	\$398	\$1,499	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$401		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,101	\$0		\$0	\$0	

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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$3		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$95	\$95	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$67		\$0	\$0	
	2. To include a normalize amount of rate case expense. (Dhority)		\$0	\$28		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	\$25	\$25	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$25		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$2,413	\$2,413	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,413		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$526	\$526	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$50		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$276		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$100	\$100	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$38		\$0	\$0	
	2. To include an annualized amount of PSC assessment expense. (Dhority)		\$0	\$138		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$880	\$880
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$880	
	No Adjustment		\$0	\$0		\$0	\$0	
E-69	Property Tax	408.160	\$0	\$390	\$390	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$390		\$0	\$0	
E-74	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$996	-\$996
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$996	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$13,242	\$13,242
Total Operating & Maint. Expense			\$1,101	\$21,959	\$23,060	\$0	-\$116	-\$116

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$23,257	\$4,094	\$4,173	\$4,252
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,548	\$3,548	\$3,548	\$3,548
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,548	\$3,548	\$3,548	\$3,548
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,670	\$1,670	\$1,670	\$1,670
7	Tax Straight-Line Depreciation		\$3,548	\$3,548	\$3,548	\$3,548
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,218	\$5,218	\$5,218	\$5,218
9	NET TAXABLE INCOME		-\$24,927	\$2,424	\$2,503	\$2,582
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$24,927	\$2,424	\$2,503	\$2,582
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$149	\$15	\$15	\$15
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$24,778	\$2,409	\$2,488	\$2,567
15	Federal Income Tax at the Rate of	3.420%	-\$847	\$82	\$85	\$88
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$847	\$82	\$85	\$88
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$24,927	\$2,424	\$2,503	\$2,582
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$424	\$41	\$43	\$44
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$24,503	\$2,383	\$2,460	\$2,538
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$149	\$15	\$15	\$15
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$24,927	\$2,424	\$2,503	\$2,582
27	Deduct Federal Income Tax - City Inc. Tax		-\$847	\$82	\$85	\$88
28	Deduct Missouri Income Tax - City Inc. Tax		-\$149	\$15	\$15	\$15
29	City Taxable Income		-\$23,931	\$2,327	\$2,403	\$2,479
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$847	\$82	\$85	\$88
34	State Income Tax		-\$149	\$15	\$15	\$15
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$996	\$97	\$100	\$103
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$996	\$97	\$100	\$103

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CLEMSTONE
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$469,044	\$469,044	\$469,044
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$37,054	\$37,758	\$38,462
4	Net Income Available	-\$24,352	-\$24,352	-\$24,352
5	Additional Net Income Required	\$61,406	\$62,110	\$62,814
6	Income Tax Requirement			
7	Required Current Income Tax	\$899	\$928	\$958
8	Current Income Tax Available	-\$1,659	-\$1,659	-\$1,659
9	Additional Current Tax Required	\$2,558	\$2,587	\$2,617
10	Revenue Requirement	\$63,964	\$64,697	\$65,431
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$63,964	\$64,697	\$65,431

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,162,524
2	Less Accumulated Depreciation Reserve		\$692,453
3	Net Plant In Service		\$470,071
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,871
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,592
8	TOTAL ADD TO NET PLANT IN SERVICE		-\$1,279
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$12
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$238
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$252
16	Total Rate Base		\$469,044

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$66,940	P-7	\$0	\$66,940	100.00%	\$0	\$66,940
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$2,152	P-9	\$0	\$2,152	100.00%	\$0	\$2,152
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$69,092		\$0	\$69,092		\$0	\$69,092
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,499	P-19	\$0	\$3,499	100.00%	\$0	\$3,499
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$22,200	P-21	\$0	\$22,200	100.00%	\$0	\$22,200
22	372.000	Treatment & Disposal Equipment - 372	\$147,848	P-22	\$0	\$147,848	100.00%	\$0	\$147,848
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$919,885	P-24	\$0	\$919,885	100.00%	\$0	\$919,885
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,093,432		\$0	\$1,093,432		\$0	\$1,093,432
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$1,162,524		\$0	\$1,162,524		\$0	\$1,162,524

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$63,705	R-7	\$0	\$63,705	100.00%	\$0	\$63,705
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$25	R-9	\$0	\$25	100.00%	\$0	\$25
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$63,730		\$0	\$63,730		\$0	\$63,730
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$518	R-21	\$0	\$518	100.00%	\$0	\$518
22	372.000	Treatment & Disposal Equipment - 372	\$3,450	R-22	\$0	\$3,450	100.00%	\$0	\$3,450
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$624,755	R-24	\$0	\$624,755	100.00%	\$0	\$624,755
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$628,723		\$0	\$628,723		\$0	\$628,723
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$692,453		\$0	\$692,453		\$0	\$692,453

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$66,940	2.00%	\$1,339	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$2,152	2.00%	\$43	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$69,092		\$1,382		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,499	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$22,200	4.00%	\$888	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$147,848	5.00%	\$7,392	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$919,885	2.50%	\$22,997	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,093,432		\$31,277		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$1,162,524		\$32,659		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$1,335	43.61	14.91	28.70	0.078630	\$105
3	Employee Benefits	\$79	43.61	-2.53	46.14	0.126411	\$10
4	Electric Expense	\$12,165	43.61	42.40	1.21	0.003315	\$40
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$21	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$34,472	43.61	86.34	-42.73	-0.117068	-\$4,036
8	TOTAL OPERATION AND MAINT. EXPENSE	\$48,072					-\$3,881
9	TAXES						
10	FICA - Employer Portion	\$108	43.61	16.48	27.13	0.074329	\$8
11	FUTA	\$6	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$21	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$135					\$10
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,871
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$789	43.61	38.00	5.61	0.015370	\$12
18	State Tax Offset	\$139	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$15,478	43.61	38.00	5.61	0.015370	\$238
21	TOTAL OFFSET FROM RATE BASE	\$16,406					\$252
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,619

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$20,683	See note (1)	See note (1)	Rev-2	See note (1)	\$20,683	100.00%	\$34,037	\$54,720	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$20,683					\$20,683		\$34,037	\$54,720		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$541	\$541	100.00%	\$0	\$541	\$0	\$541
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$352	\$352	100.00%	\$0	\$352	\$0	\$352
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$893	\$893		\$0	\$893	\$0	\$893
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$1,960	\$1,960	100.00%	\$0	\$1,960	\$0	\$1,960
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$1,960	\$1,960		\$0	\$1,960	\$0	\$1,960
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$9,468	\$0	\$9,468	E-16	\$11,871	\$21,339	100.00%	\$0	\$21,339	\$0	\$21,339
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$5,595	\$0	\$5,595	E-17	\$6,571	\$12,166	100.00%	\$0	\$12,166	\$0	\$12,166
18	744.000	Misc Expenses - T&D	\$213	\$0	\$213	E-18	\$390	\$603	100.00%	\$0	\$603	\$0	\$603
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$15,276	\$0	\$15,276		\$18,832	\$34,108		\$0	\$34,108	\$0	\$34,108
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$762	\$762	100.00%	\$0	\$762	\$0	\$762
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$145	\$145	100.00%	\$0	\$145	\$0	\$145
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$907	\$907		\$0	\$907	\$0	\$907
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$1,865	\$0	\$1,865	E-25	\$211	\$2,076	100.00%	\$0	\$2,076	\$0	\$2,076
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$21	\$21	100.00%	\$0	\$21	\$0	\$21
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,865	\$0	\$1,865		\$232	\$2,097		\$0	\$2,097	\$0	\$2,097
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$2,189	\$2,189	100.00%	\$0	\$2,189	\$1,549	\$640
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$134	\$134	100.00%	\$0	\$134	\$0	\$134
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$35	\$35	100.00%	\$0	\$35	\$0	\$35
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$2,833	\$0	\$2,833	E-39	\$2,333	\$5,166	100.00%	\$0	\$5,166	\$0	\$5,166
40	928.100	Regulatory Commission Expenses - DNR	\$101	\$0	\$101	E-40	\$288	\$389	100.00%	\$0	\$389	\$0	\$389
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$194	\$194	100.00%	\$0	\$194	\$0	\$194
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$2,934	\$0	\$2,934		\$5,173	\$8,107		\$0	\$8,107	\$1,549	\$6,558
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$2,478	See note (1)	See note (1)	E-46	See note (1)	\$2,478	100.00%	\$30,181	\$32,659	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$2,478	\$0	\$0		\$0	\$2,478		\$30,181	\$32,659	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Tax	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		TOTAL OPERATING EXPENSE	\$22,553	\$0	\$20,075		\$27,997	\$50,550		\$30,181	\$80,731	\$1,549	\$46,523
58		NET INCOME BEFORE TAXES	-\$1,870					-\$29,867		\$3,856	-\$26,011		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,659	-\$1,659	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,659	-\$1,659		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$1,870					-\$29,867		\$5,515	-\$24,352		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$34,037	\$34,037
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$34,037	
E-5	Maint of Collection Sewers	712.000	\$0	\$541	\$541	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$541		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$352	\$352	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$32		\$0	\$0	
	2. To include an annualized level of maintenance expense. (Lyons)		\$0	\$320		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$1,960	\$1,960	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$1,960		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$11,871	\$11,871	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$11,871		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$6,571	\$6,571	\$0	\$0	\$0
	No Adjustment		\$0	\$6,571		\$0	\$0	
E-18	Misc Expenses - T&D	744.000	\$0	\$390	\$390	\$0	\$0	\$0
	1. To include an annualized amount of sanitation service expense. (Dhority)		\$0	\$292		\$0	\$0	
	2. To annualize water expense. (Amenthor)		\$0	\$98		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$762	\$762	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$762		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$145	\$145	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$145		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$211	\$211	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,865		\$0	\$0	
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$116		\$0	\$0	
	3. To include an annualized amount of call center costs. (Dhority)		\$0	\$1,876		\$0	\$0	
	4. To include an annualized amount of miscellaneous expense. (Dhority)		\$0	\$84		\$0	\$0	

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-27	Uncollectible Accounts	904.000	\$0	\$21	\$21	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$21		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,549	\$640	\$2,189	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$640		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,549	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$134	\$134	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$95		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$39		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$35	\$35	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$35		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$2,333	\$2,333	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,333		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$288	\$288	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$101		\$0	\$0	
	2. To include an annualized amount of DNR permitting fees		\$0	\$389		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$194	\$194	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$194		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$30,181	\$30,181
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$30,181	
	No Adjustment		\$0	\$0		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,659	-\$1,659
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,659	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$34,037	\$34,037
Total Operating & Maint. Expense			\$1,549	\$26,448	\$27,997	\$0	\$28,522	\$28,522

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$26,011	\$37,953	\$38,686	\$39,420
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,659	\$32,659	\$32,659	\$32,659
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,659	\$32,659	\$32,659	\$32,659
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$15,478	\$15,478	\$15,478	\$15,478
7	Tax Straight-Line Depreciation		\$32,659	\$32,659	\$32,659	\$32,659
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,137	\$48,137	\$48,137	\$48,137
9	NET TAXABLE INCOME		-\$41,489	\$22,475	\$23,208	\$23,942
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$41,489	\$22,475	\$23,208	\$23,942
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$249	\$135	\$139	\$144
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$41,240	\$22,340	\$23,069	\$23,798
15	Federal Income Tax at the Rate of	3.420%	-\$1,410	\$764	\$789	\$814
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,410	\$764	\$789	\$814
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$41,489	\$22,475	\$23,208	\$23,942
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$705	\$382	\$395	\$407
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$40,784	\$22,093	\$22,813	\$23,535
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$249	\$135	\$139	\$144
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$41,489	\$22,475	\$23,208	\$23,942
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,410	\$764	\$789	\$814
28	Deduct Missouri Income Tax - City Inc. Tax		-\$249	\$135	\$139	\$144
29	City Taxable Income		-\$39,830	\$21,576	\$22,280	\$22,984
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,410	\$764	\$789	\$814
34	State Income Tax		-\$249	\$135	\$139	\$144
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,659	\$899	\$928	\$958
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,659	\$899	\$928	\$958

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS (LEGACY SYSTEMS)
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$672,223	\$672,223	\$672,223
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$53,106	\$54,114	\$55,122
4	Net Income Available	\$320,595	\$320,595	\$320,595
5	Additional Net Income Required	-\$267,489	-\$266,481	-\$265,473
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,288	\$1,330	\$1,372
8	Current Income Tax Available	\$12,431	\$12,431	\$12,431
9	Additional Current Tax Required	-\$11,143	-\$11,101	-\$11,059
10	Revenue Requirement	-\$278,632	-\$277,582	-\$276,532
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$278,632	-\$277,582	-\$276,532

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$829,470
2	Less Accumulated Depreciation Reserve		\$182,287
3	Net Plant In Service		\$647,183
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$396
6	Contributions in Aid of Construction Amortization		\$169
7	Prepayments		\$25,929
8	TOTAL ADD TO NET PLANT IN SERVICE		\$26,494
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$17
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$341
14	Contributions in Aid of Construction		\$1,815
15	TOTAL SUBTRACT FROM NET PLANT		\$1,454
16	Total Rate Base		\$672,223

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$6,815	P-6	\$0	\$6,815	100.00%	\$0	\$6,815
7	352.000	Collection Sewers	\$3,262	P-7	\$0	\$3,262	100.00%	\$0	\$3,262
8	352.100	Collection Sewers Force	\$413	P-8	\$0	\$413	100.00%	\$0	\$413
9	352.200	Collection Sewers Gravity	\$67,184	P-9	\$0	\$67,184	100.00%	\$0	\$67,184
10	353.000	Services to Sewer Customers	\$4,431	P-10	\$0	\$4,431	100.00%	\$0	\$4,431
11	354.000	Flow Measuring Devices	\$50,214	P-11	\$0	\$50,214	100.00%	\$0	\$50,214
12		TOTAL COLLECTION PLANT	\$132,319		\$0	\$132,319		\$0	\$132,319
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$4,249	P-15	\$0	\$4,249	100.00%	\$0	\$4,249
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$4,249		\$0	\$4,249		\$0	\$4,249
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$183,865	P-21	\$0	\$183,865	100.00%	\$0	\$183,865
22	372.000	Treatment & Disposal Equipment - 372	\$388,200	P-22	\$0	\$388,200	100.00%	\$0	\$388,200
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$63,022	P-24	\$0	\$63,022	100.00%	\$0	\$63,022
25	374.000	Outfall Sewer Lines	\$45	P-25	\$0	\$45	100.00%	\$0	\$45
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$635,132		\$0	\$635,132		\$0	\$635,132
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$296	P-33	\$0	\$296	100.00%	\$0	\$296
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$1,736	P-36	\$0	\$1,736	100.00%	\$0	\$1,736
37	397.000	Communication Equipment	\$55,738	P-37	\$0	\$55,738	100.00%	\$0	\$55,738
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$57,770		\$0	\$57,770		\$0	\$57,770
41		TOTAL PLANT IN SERVICE	\$829,470		\$0	\$829,470		\$0	\$829,470

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$1,793	R-6	\$0	\$1,793	100.00%	\$0	\$1,793
7	352.000	Collection Sewers	\$17,694	R-7	\$0	\$17,694	100.00%	\$0	\$17,694
8	352.100	Collection Sewers Force	\$13	R-8	\$0	\$13	100.00%	\$0	\$13
9	352.200	Collection Sewers Gravity	\$1,050	R-9	\$0	\$1,050	100.00%	\$0	\$1,050
10	353.000	Services to Sewer Customers	\$229	R-10	\$0	\$229	100.00%	\$0	\$229
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$20,779		\$0	\$20,779		\$0	\$20,779
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$2,959	R-15	\$0	\$2,959	100.00%	\$0	\$2,959
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$2,959		\$0	\$2,959		\$0	\$2,959
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$19,015	R-21	\$0	\$19,015	100.00%	\$0	\$19,015
22	372.000	Treatment & Disposal Equipment - 372	\$68,761	R-22	\$0	\$68,761	100.00%	\$0	\$68,761
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$60,639	R-24	\$0	\$60,639	100.00%	\$0	\$60,639
25	374.000	Outfall Sewer Lines	\$16	R-25	\$0	\$16	100.00%	\$0	\$16
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$148,431		\$0	\$148,431		\$0	\$148,431
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$327	R-33	\$0	\$327	100.00%	\$0	\$327
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$68	R-36	\$0	\$68	100.00%	\$0	\$68
37	397.000	Communication Equipment	\$9,723	R-37	\$0	\$9,723	100.00%	\$0	\$9,723
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$10,118		\$0	\$10,118		\$0	\$10,118
41		TOTAL DEPRECIATION RESERVE	\$182,287		\$0	\$182,287		\$0	\$182,287

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$6,815	4.00%	\$273	0	0.00%
7	352.000	Collection Sewers	\$3,262	2.00%	\$65	0	0.00%
8	352.100	Collection Sewers Force	\$413	2.00%	\$8	0	0.00%
9	352.200	Collection Sewers Gravity	\$67,184	2.00%	\$1,344	0	0.00%
10	353.000	Services to Sewer Customers	\$4,431	2.00%	\$89	0	0.00%
11	354.000	Flow Measuring Devices	\$50,214	3.30%	\$1,657	0	0.00%
12		TOTAL COLLECTION PLANT	\$132,319		\$3,436		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$4,249	10.00%	\$425	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$4,249		\$425		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$183,865	4.00%	\$7,355	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$388,200	5.00%	\$19,410	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$63,022	2.50%	\$1,576	0	0.00%
25	374.000	Outfall Sewer Lines	\$45	2.00%	\$1	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$635,132		\$28,342		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$296	10.00%	\$30	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$1,736	6.70%	\$116	0	0.00%
37	397.000	Communication Equipment	\$55,738	6.70%	\$3,734	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$57,770		\$3,880		
41		Total Depreciation	\$829,470		\$36,083		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$16,600	43.61	14.91	28.70	0.078630	\$1,305
3	Employee Benefits	\$986	43.61	-2.53	46.14	0.126411	\$125
4	Electric Expense	\$71,187	43.61	42.40	1.21	0.003315	\$236
5	Chemicals	\$24,692	43.61	18.97	24.64	0.067507	\$1,667
6	Uncollectible Accounts	\$264	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$412,021	43.61	44.97	-1.36	-0.003726	-\$1,535
8	TOTAL OPERATION AND MAINT. EXPENSE	\$525,750					\$1,798
9	TAXES						
10	FICA - Employer Portion	\$1,341	43.61	16.48	27.13	0.074329	\$100
11	FUTA	\$69	43.61	16.12	27.49	0.075315	\$5
12	SUTA	\$265	43.61	16.09	27.52	0.075397	\$20
13	Property Tax	\$2,295	43.61	286.40	-242.79	-0.665178	-\$1,527
14	TOTAL TAXES	\$3,970					-\$1,402
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$396
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$1,131	43.61	38.00	5.61	0.015370	\$17
18	State Tax Offset	\$199	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$22,183	43.61	38.00	5.61	0.015370	\$341
21	TOTAL OFFSET FROM RATE BASE	\$23,513					\$361
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$757

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$683,934	See note (1)	See note (1)	Rev-2	See note (1)	\$683,934	100.00%	\$137,989	\$821,923	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$40,406			Rev-3		\$40,406	100.00%	\$0	\$40,406		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$1,195			Rev-5		\$1,195	100.00%	-\$1,195	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$725,535					\$725,535		\$136,794	\$862,329		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$4,538	\$0	\$4,538	E-5	\$11,933	\$16,471	100.00%	\$0	\$16,471	\$0	\$16,471
6	713.000	Maint of Services to Customers	\$1,703	\$0	\$1,703	E-6	\$1,137	\$2,840	100.00%	\$0	\$2,840	\$0	\$2,840
7	714.000	Maintenance of Flow Measuring Devices	\$0	\$0	\$0	E-7	\$3,875	\$3,875	100.00%	\$0	\$3,875	\$0	\$3,875
8		TOTAL COLLECTION MAINT. EXPENSES	\$6,241	\$0	\$6,241		\$16,945	\$23,186		\$0	\$23,186	\$0	\$23,186
9		PUMPING OPERATIONS EXPENSES											
10	722.000	Pumping Labor & Expenses	\$32,845	\$0	\$32,845	E-10	-\$4,887	\$27,958	100.00%	\$0	\$27,958	\$0	\$27,958
11		TOTAL PUMPING OPERATIONS EXPENSES	\$32,845	\$0	\$32,845		-\$4,887	\$27,958		\$0	\$27,958	\$0	\$27,958
12		PUMPING MAINTENANCE EXPENSES											
13	732.000	Maint of Pumping Equip	\$187	\$0	\$187	E-13	\$869	\$1,056	100.00%	\$0	\$1,056	\$0	\$1,056
14		TOTAL PUMPING MAINTENANCE EXPENSES	\$187	\$0	\$187		\$869	\$1,056		\$0	\$1,056	\$0	\$1,056
15		TREAT. & DISP. OPER. EXPENSE											
16	741.000	Chemicals	\$26,826	\$0	\$26,826	E-16	\$0	\$26,826	100.00%	\$0	\$26,826	\$0	\$26,826
17	742.000	Treatment Labor & Expenses	\$160,220	\$0	\$160,220	E-17	\$1,030	\$161,250	100.00%	\$0	\$161,250	\$0	\$161,250
18	743.000	Fuel & Power for Sewage Treatment & Pumping	\$72,399	\$0	\$72,399	E-18	-\$21	\$72,378	100.00%	\$0	\$72,378	\$0	\$72,378
19	744.000	Misc Expenses - T&D	\$2,222	\$0	\$2,222	E-19	\$0	\$2,222	100.00%	\$0	\$2,222	\$0	\$2,222
20		TOTAL TREAT. & DISP. OPER. EXPENSE	\$261,667	\$0	\$261,667		\$1,009	\$262,676		\$0	\$262,676	\$0	\$262,676
21		TREAT. & DISP. MAINT. EXPENSES											
22	751.000	Maint of Treatment & Disposal S&I	\$24,527	\$0	\$24,527	E-22	\$17,740	\$42,267	100.00%	\$0	\$42,267	\$0	\$42,267
23	752.000	Maint of Treatment & Disposal Plant	\$6,456	\$0	\$6,456	E-23	\$40,474	\$46,930	100.00%	\$0	\$46,930	\$0	\$46,930
24		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$30,983	\$0	\$30,983		\$58,214	\$89,197		\$0	\$89,197	\$0	\$89,197
25		CUSTOMER ACCOUNTS EXPENSE											
26	903.100	Cust Records & Collection Expense - Billing	\$36,332	\$0	\$36,332	E-26	-\$10,515	\$25,817	100.00%	\$0	\$25,817	\$0	\$25,817
27	903.280	Cust Records & Collection Expense	\$8,426	\$0	\$8,426	E-27	\$0	\$8,426	100.00%	\$0	\$8,426	\$0	\$8,426
28	904.000	Uncollectible Accounts	\$40,479	\$0	\$40,479	E-28	-\$40,215	\$264	100.00%	\$0	\$264	\$0	\$264
29		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$85,237	\$0	\$85,237		-\$50,730	\$34,507		\$0	\$34,507	\$0	\$34,507
30		ADMIN. & GENERAL EXPENSES											
31	921.800	Office Supplies & Other Expenses	\$50	\$0	\$50	E-31	\$0	\$50	100.00%	\$0	\$50	\$0	\$50
32	922.000	Admin Expenses Transferred - Cr	\$487,545	\$0	\$487,545	E-32	-\$460,960	\$26,585	100.00%	\$0	\$26,585	\$19,261	\$7,324
33	923.100	Outside Services Employed - Bank Fees	\$168	\$0	\$168	E-33	\$0	\$168	100.00%	\$0	\$168	\$0	\$168
34	923.400	Outside Services Employed - Legal	\$9,320	\$0	\$9,320	E-34	-\$7,656	\$1,664	100.00%	\$0	\$1,664	\$0	\$1,664
35	923.500	Outside Services Employed - Accounting	\$15,342	\$0	\$15,342	E-35	-\$14,909	\$433	100.00%	\$0	\$433	\$0	\$433
36	923.600	Outside Services Employed - Easements	\$24,006	\$0	\$24,006	E-36	-\$24,006	\$0	100.00%	\$0	\$0	\$0	\$0
37	923.900	Outside Services Employed - Management Consulting	\$4,199	\$0	\$4,199	E-37	\$0	\$4,199	100.00%	\$0	\$4,199	\$0	\$4,199

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	924.400	Property Insurance	\$228,080	\$0	\$228,080	E-40	-\$181,256	\$46,824	100.00%	\$0	\$46,824	\$0	\$46,824
41	928.100	Regulatory Commission Expenses - DNR	\$13,775	\$0	\$13,775	E-41	-\$8,937	\$4,838	100.00%	\$0	\$4,838	\$0	\$4,838
42	928.200	Regulatory Commission Expenses - PSC	\$3,531	\$0	\$3,531	E-42	-\$1,122	\$2,409	100.00%	\$0	\$2,409	\$0	\$2,409
43	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	930.300	Research & Development Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		TOTAL ADMIN. & GENERAL EXPENSES	\$786,016	\$0	\$786,016		-\$698,846	\$87,170		\$0	\$87,170	\$19,261	\$67,909
46		DEPRECIATION EXPENSE											
47	403.000	Depreciation Expense, Dep. Exp.	\$171,953	See note (1)	See note (1)	E-47	See note (1)	\$171,953	100.00%	-\$135,870	\$36,083	See note (1)	See note (1)
48	403.100	Depreciation - 403.1	-\$33,845			E-48		-\$33,845	100.00%	\$0	-\$33,845		
49	403.200	Depreciation - 403.2	\$0			E-49		\$0	100.00%	\$0	\$0		
50	405.000	Amortization of Other Utility Property	\$0			E-50		\$0	100.00%	\$0	\$0		
51	407.400	Amortization of Property Losses	\$0			E-51		\$0	100.00%	\$0	\$0		
52		TOTAL DEPRECIATION EXPENSE	\$138,108	\$0	\$0		\$0	\$138,108		-\$135,870	\$2,238	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$388	\$0	\$388	E-56	\$0	\$388	100.00%	\$0	\$388	\$0	\$388
57	408.160	Property Tax	\$960	\$0	\$960	E-57	-\$33	\$927	100.00%	\$0	\$927	\$0	\$927
58		TOTAL OTHER OPERATING EXPENSE	\$1,348	\$0	\$1,348		-\$33	\$1,315		\$0	\$1,315	\$0	\$1,315
59		TOTAL OPERATING EXPENSE	\$1,342,632	\$0	\$1,204,524		-\$677,459	\$665,173		-\$135,870	\$529,303	\$19,261	\$507,804
60		NET INCOME BEFORE TAXES	-\$617,097					\$60,362		\$272,664	\$333,026		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	\$12,431	\$12,431	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		\$12,431	\$12,431		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66		Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		NET OPERATING INCOME	-\$617,097					\$60,362		\$260,233	\$320,595		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$137,989	\$137,989
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$137,989	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$1,195	-\$1,195
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$1,195	
E-5	Maint of Collection Sewers	712.000	\$0	\$11,933	\$11,933	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$11,933		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$1,137	\$1,137	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	-\$1,598		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,735		\$0	\$0	
E-7	Maintenance of Flow Measuring Devices	714.000	\$0	\$3,875	\$3,875	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,875		\$0	\$0	
E-10	Pumping Labor & Expenses	722.000	\$0	-\$4,887	-\$4,887	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$4,887		\$0	\$0	
E-13	Maint of Pumping Equip	732.000	\$0	\$869	\$869	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$869		\$0	\$0	
E-17	Treatment Labor & Expenses	742.000	\$0	\$1,030	\$1,030	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,030		\$0	\$0	
E-18	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	-\$21	-\$21	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$21		\$0	\$0	
E-22	Maint of Treatment & Disposal S&I	751.000	\$0	\$17,740	\$17,740	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$17,740		\$0	\$0	
E-23	Maint of Treatment & Disposal Plant	752.000	\$0	\$40,474	\$40,474	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$40,474		\$0	\$0	
E-26	Cust Records & Collection Expense - Billing	903.100	\$0	-\$10,515	-\$10,515	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$36,332		\$0	\$0	

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$1,446		\$0	\$0	
	3. To include an annualized amount of call center costs. (Dhority)		\$0	\$23,323		\$0	\$0	
	4. To include an annualized amount of miscellaneous expense. (Dhority)		\$0	\$1,048		\$0	\$0	
E-28	Uncollectible Accounts	904.000	\$0	-\$40,215	-\$40,215	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$40,215		\$0	\$0	
E-32	Admin Expenses Transferred - Cr	922.000	\$19,261	-\$480,221	-\$460,960	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$487,545		\$0	\$0	
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$7,324		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$19,261	\$0		\$0	\$0	
E-34	Outside Services Employed - Legal	923.400	\$0	-\$7,656	-\$7,656	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$9,320		\$0	\$0	
	2. To include normalized level of legal expense. (Dhority)		\$0	\$1,177		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$487		\$0	\$0	
E-35	Outside Services Employed - Accounting	923.500	\$0	-\$14,909	-\$14,909	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$15,342		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$433		\$0	\$0	
E-36	Outside Services Employed - Easements	923.600	\$0	-\$24,006	-\$24,006	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$24,006		\$0	\$0	
E-40	Property Insurance	924.400	\$0	-\$181,256	-\$181,256	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$181,256		\$0	\$0	
E-41	Regulatory Commission Expenses - DNR	928.100	\$0	-\$8,937	-\$8,937	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$13,775		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$4,838		\$0	\$0	
E-42	Regulatory Commission Expenses - PSC	928.200	\$0	-\$1,122	-\$1,122	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,531		\$0	\$0	
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$2,409		\$0	\$0	

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-47	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$135,870	-\$135,870
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$135,870	
	No Adjustment		\$0	\$0		\$0	\$0	
E-57	Property Tax	408.160	\$0	-\$33	-\$33	\$0	\$0	\$0
	1 To include an annualized level of property tax expense. (Lyons)		\$0	-\$33		\$0	\$0	
E-62	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$12,431	\$12,431
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$12,431	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$136,794	\$136,794
Total Operating & Maint. Expense			\$19,261	-\$696,720	-\$677,459	\$0	-\$123,439	-\$123,439

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$333,026	\$54,394	\$55,444	\$56,494
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,238	\$2,238	\$2,238	\$2,238
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,238	\$2,238	\$2,238	\$2,238
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$22,183	\$22,183	\$22,183	\$22,183
7	Tax Straight-Line Depreciation		\$2,238	\$2,238	\$2,238	\$2,238
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$24,421	\$24,421	\$24,421	\$24,421
9	NET TAXABLE INCOME		\$310,843	\$32,211	\$33,261	\$34,311
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$310,843	\$32,211	\$33,261	\$34,311
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,864	\$193	\$199	\$206
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$308,979	\$32,018	\$33,062	\$34,105
15	Federal Income Tax at the Rate of	3.420%	\$10,567	\$1,095	\$1,131	\$1,166
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	\$10,567	\$1,095	\$1,131	\$1,166
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$310,843	\$32,211	\$33,261	\$34,311
20	Deduct Federal Income Tax at the Rate of	50.000%	\$5,284	\$548	\$566	\$583
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$305,559	\$31,663	\$32,695	\$33,728
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$1,864	\$193	\$199	\$206
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$310,843	\$32,211	\$33,261	\$34,311
27	Deduct Federal Income Tax - City Inc. Tax		\$10,567	\$1,095	\$1,131	\$1,166
28	Deduct Missouri Income Tax - City Inc. Tax		\$1,864	\$193	\$199	\$206
29	City Taxable Income		\$298,412	\$30,923	\$31,931	\$32,939
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$10,567	\$1,095	\$1,131	\$1,166
34	State Income Tax		\$1,864	\$193	\$199	\$206
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$12,431	\$1,288	\$1,330	\$1,372
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$12,431	\$1,288	\$1,330	\$1,372

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS (LEGACY SYSTEMS)
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$2,571,672	\$2,571,672	\$2,571,672
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$203,162	\$207,020	\$210,877
4	Net Income Available	-\$403,958	-\$403,958	-\$403,958
5	Additional Net Income Required	\$607,120	\$610,978	\$614,835
6	Income Tax Requirement			
7	Required Current Income Tax	\$4,928	\$5,089	\$5,249
8	Current Income Tax Available	-\$20,363	-\$20,363	-\$20,363
9	Additional Current Tax Required	\$25,291	\$25,452	\$25,612
10	Revenue Requirement	\$632,411	\$636,430	\$640,447
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$632,411</u>	<u>\$636,430</u>	<u>\$640,447</u>

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$3,637,957
2	Less Accumulated Depreciation Reserve		\$1,066,036
3	Net Plant In Service		\$2,571,921
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,583
6	Contributions in Aid of Construction Amortization		\$1,763
7	Prepayments		\$25,396
8	TOTAL ADD TO NET PLANT IN SERVICE		\$37,742
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$66
11	State Tax Offset	-1.5370%	-\$12
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$1,304
14	Contributions in Aid of Construction		\$39,373
15	TOTAL SUBTRACT FROM NET PLANT		\$37,991
16	Total Rate Base		\$2,571,672

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$3,953	P-3	\$0	\$3,953	100.00%	\$0	\$3,953
4		TOTAL INTANGIBLE PLANT	\$3,953		\$0	\$3,953		\$0	\$3,953
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$76,903	P-6	\$0	\$76,903	100.00%	\$0	\$76,903
7	311.000	S&I Source of Supply	\$317,139	P-7	\$0	\$317,139	100.00%	\$0	\$317,139
8	312.000	Collecting & Impounding Reservoirs	\$48,214	P-8	\$0	\$48,214	100.00%	\$0	\$48,214
9	314.000	Wells and Springs	\$125,685	P-9	\$0	\$125,685	100.00%	\$0	\$125,685
10	316.000	Supply Mains	\$128,058	P-10	\$0	\$128,058	100.00%	\$0	\$128,058
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$695,999		\$0	\$695,999		\$0	\$695,999
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$5,984	P-14	\$0	\$5,984	100.00%	\$0	\$5,984
15	323.000	Other Power Production Equipment	\$11,979	P-15	\$0	\$11,979	100.00%	\$0	\$11,979
16	325.000	Electric Pumping Equipment	\$197,735	P-16	\$0	\$197,735	100.00%	\$0	\$197,735
17	325.100	Electric Pumps - Submersible	\$33,757	P-17	\$0	\$33,757	100.00%	\$0	\$33,757
18	325.200	Booster Pump Equipment	\$82,156	P-18	\$0	\$82,156	100.00%	\$0	\$82,156
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$331,611		\$0	\$331,611		\$0	\$331,611
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$45,884	P-22	\$0	\$45,884	100.00%	\$0	\$45,884
23	332.000	Water Treatment Equipment	\$558,688	P-23	\$0	\$558,688	100.00%	\$0	\$558,688
24		TOTAL WATER TREATMENT PLANT	\$604,572		\$0	\$604,572		\$0	\$604,572
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$103,604	P-26	\$0	\$103,604	100.00%	\$0	\$103,604
27	342.000	Distribution Reservoirs and Standpipes	\$1,199,096	P-27	\$0	\$1,199,096	100.00%	\$0	\$1,199,096
28	343.000	Transmission and Distribution Mains	\$353,712	P-28	\$0	\$353,712	100.00%	\$0	\$353,712
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$117,653	P-30	\$0	\$117,653	100.00%	\$0	\$117,653
31	346.000	Meters	\$93,830	P-31	\$0	\$93,830	100.00%	\$0	\$93,830
32	347.000	Meter Installations	\$21,279	P-32	\$0	\$21,279	100.00%	\$0	\$21,279
33	348.000	Hydrants	\$9,447	P-33	\$0	\$9,447	100.00%	\$0	\$9,447
34		TOTAL TRANSMISSION & DIST. PLANT	\$1,898,621		\$0	\$1,898,621		\$0	\$1,898,621
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$1,196	P-38	\$0	\$1,196	100.00%	\$0	\$1,196
39	391.000	Office Furniture and Equipment	-\$102	P-39	\$0	-\$102	100.00%	\$0	-\$102
40	391.100	Office Furn Equip (IT)	-\$1,072	P-40	\$0	-\$1,072	100.00%	\$0	-\$1,072
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$58,145	P-45	\$0	\$58,145	100.00%	\$0	\$58,145
46	397.000	Communication Equipment	\$32,443	P-46	\$0	\$32,443	100.00%	\$0	\$32,443
47	398.000	Miscellaneous Equipment	\$12,591	P-47	\$0	\$12,591	100.00%	\$0	\$12,591
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$103,201		\$0	\$103,201		\$0	\$103,201
50		TOTAL PLANT IN SERVICE	\$3,637,957		\$0	\$3,637,957		\$0	\$3,637,957

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$19	R-3	\$0	\$19	100.00%	\$0	\$19
4		TOTAL INTANGIBLE PLANT	\$19		\$0	\$19		\$0	\$19
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$5,717	R-6	\$0	\$5,717	100.00%	\$0	\$5,717
7	311.000	S&I Source of Supply	\$21,974	R-7	\$0	\$21,974	100.00%	\$0	\$21,974
8	312.000	Collecting & Impounding Reservoirs	\$25,548	R-8	\$0	\$25,548	100.00%	\$0	\$25,548
9	314.000	Wells and Springs	\$43,504	R-9	\$0	\$43,504	100.00%	\$0	\$43,504
10	316.000	Supply Mains	\$81,653	R-10	\$0	\$81,653	100.00%	\$0	\$81,653
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$178,396		\$0	\$178,396		\$0	\$178,396
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$1,985	R-15	\$0	\$1,985	100.00%	\$0	\$1,985
16	325.000	Electric Pumping Equipment	\$119,179	R-16	\$0	\$119,179	100.00%	\$0	\$119,179
17	325.100	Electric Pumps - Submersible	\$14,383	R-17	\$0	\$14,383	100.00%	\$0	\$14,383
18	325.200	Booster Pump Equipment	\$15,185	R-18	\$0	\$15,185	100.00%	\$0	\$15,185
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$150,732		\$0	\$150,732		\$0	\$150,732
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$435	R-22	\$0	\$435	100.00%	\$0	\$435
23	332.000	Water Treatment Equipment	\$34,640	R-23	\$0	\$34,640	100.00%	\$0	\$34,640
24		TOTAL WATER TREATMENT PLANT	\$35,075		\$0	\$35,075		\$0	\$35,075
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$3,596	R-26	\$0	\$3,596	100.00%	\$0	\$3,596
27	342.000	Distribution Reservoirs and Standpipes	\$441,955	R-27	\$0	\$441,955	100.00%	\$0	\$441,955
28	343.000	Transmission and Distribution Mains	\$179,718	R-28	\$0	\$179,718	100.00%	\$0	\$179,718
29	344.000	Fire Mains	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$17,555	R-30	\$0	\$17,555	100.00%	\$0	\$17,555
31	346.000	Meters	\$38,049	R-31	\$0	\$38,049	100.00%	\$0	\$38,049
32	347.000	Meter Installations	\$3,649	R-32	\$0	\$3,649	100.00%	\$0	\$3,649
33	348.000	Hydrants	\$585	R-33	\$0	\$585	100.00%	\$0	\$585
34		TOTAL TRANSMISSION & DIST. PLANT	\$685,107		\$0	\$685,107		\$0	\$685,107
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$89	R-38	\$0	\$89	100.00%	\$0	\$89
39	391.000	Office Furniture and Equipment	-\$110	R-39	\$0	-\$110	100.00%	\$0	-\$110
40	391.100	Office Furn Equip (IT)	-\$355	R-40	\$0	-\$355	100.00%	\$0	-\$355
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$14,592	R-46	\$0	\$14,592	100.00%	\$0	\$14,592
47	398.000	Miscellaneous Equipment	\$2,491	R-47	\$0	\$2,491	100.00%	\$0	\$2,491
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$16,707		\$0	\$16,707		\$0	\$16,707
50		TOTAL DEPRECIATION RESERVE	\$1,066,036		\$0	\$1,066,036		\$0	\$1,066,036

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$3,953	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$3,953		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$76,903	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$317,139	2.50%	\$7,928	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$48,214	2.00%	\$964	0	0.00%
9	314.000	Wells and Springs	\$125,685	2.00%	\$2,514	0	0.00%
10	316.000	Supply Mains	\$128,058	2.00%	\$2,561	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$695,999		\$13,967		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$5,984	2.50%	\$150	0	0.00%
15	323.000	Other Power Production Equipment	\$11,979	4.00%	\$479	0	0.00%
16	325.000	Electric Pumping Equipment	\$197,735	10.00%	\$19,774	0	0.00%
17	325.100	Electric Pumps - Submersible	\$33,757	10.00%	\$3,376	0	0.00%
18	325.200	Booster Pump Equipment	\$82,156	0.00%	\$0	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$331,611		\$23,779		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$45,884	2.50%	\$1,147	0	0.00%
23	332.000	Water Treatment Equipment	\$558,688	2.90%	\$16,202	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$604,572		\$17,349		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$103,604	2.50%	\$2,590	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$1,199,096	2.50%	\$29,977	0	0.00%
28	343.000	Transmission and Distribution Mains	\$353,712	2.00%	\$7,074	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$117,653	2.50%	\$2,941	0	0.00%
31	346.000	Meters	\$93,830	3.30%	\$3,096	0	0.00%
32	347.000	Meter Installations	\$21,279	2.50%	\$532	0	0.00%
33	348.000	Hydrants	\$9,447	2.00%	\$189	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$1,898,621		\$46,399		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$1,196	2.50%	\$30	0	0.00%
39	391.000	Office Furniture and Equipment	-\$102	5.00%	-\$5	0	0.00%
40	391.100	Office Furn Equip (IT)	-\$1,072	20.00%	-\$214	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	396.000	Power Operated Equipment	\$58,145	6.70%	\$3,896	0	0.00%
46	397.000	Communication Equipment	\$32,443	6.70%	\$2,174	0	0.00%
47	398.000	Miscellaneous Equipment	\$12,591	6.43%	\$810	0	0.00%
48	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
49		TOTAL GENERAL PLANT	\$103,201		\$6,691		
50		Total Depreciation	<u>\$3,637,957</u>		<u>\$108,185</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$6,570	43.61	14.91	28.70	0.078630	\$517
3	Employee Benefits	\$390	43.61	-2.53	46.14	0.126411	\$49
4	Electric Expense	\$29,614	43.61	42.40	1.21	0.003315	\$98
5	Chemicals	\$7,393	43.61	18.97	24.64	0.067507	\$499
6	Uncollectible Accounts	\$252	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$1,064,330	43.61	40.37	3.24	0.008877	\$9,448
8	TOTAL OPERATION AND MAINT. EXPENSE	\$1,108,549					\$10,611
9	TAXES						
10	FICA - Employer Portion	\$1,307	43.61	16.48	27.13	0.074329	\$97
11	FUTA	\$67	43.61	16.12	27.49	0.075315	\$5
12	SUTA	\$259	43.61	16.09	27.52	0.075397	\$20
13	Property Tax	\$225	43.61	286.40	-242.79	-0.665178	-\$150
14	TOTAL TAXES	\$1,858					-\$28
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,583
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$4,326	43.61	38.00	5.61	0.015370	\$66
18	State Tax Offset	\$763	43.61	38.00	5.61	0.015370	\$12
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$84,865	43.61	38.00	5.61	0.015370	\$1,304
21	TOTAL OFFSET FROM RATE BASE	\$89,954					\$1,382
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$11,965

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$581,200	See note (1)	See note (1)	Rev-2	See note (1)	\$581,200	100.00%	\$180,002	\$761,202	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$41,094			Rev-3		\$41,094	100.00%	-\$41,094	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$1,381			Rev-9		\$1,381	100.00%	-\$1,381	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$623,675					\$623,675		\$137,527	\$761,202		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$26,494	\$26,494	100.00%	\$0	\$26,494	\$0	\$26,494
5	612.000	Maint of Collecting & Impounding Reservoirs	\$356	\$0	\$356	E-5	\$0	\$356	100.00%	\$0	\$356	\$0	\$356
6	613.000	Maint of Lake, River and Other Intakes	\$2,555	\$0	\$2,555	E-6	\$0	\$2,555	100.00%	\$0	\$2,555	\$0	\$2,555
7	614.000	Maint of Wells & Springs	\$1,047	\$0	\$1,047	E-7	\$0	\$1,047	100.00%	\$0	\$1,047	\$0	\$1,047
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$1,344	\$1,344	100.00%	\$0	\$1,344	\$0	\$1,344
9	616.000	Maint of Supply Mains	\$700	\$0	\$700	E-9	\$7,696	\$8,396	100.00%	\$0	\$8,396	\$0	\$8,396
10	617.000	Maint of Misc Water Source Plant	\$525	\$0	\$525	E-10	\$0	\$525	100.00%	\$0	\$525	\$0	\$525
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$5,183	\$0	\$5,183		\$35,534	\$40,717		\$0	\$40,717	\$0	\$40,717
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$22,347	\$0	\$22,347	E-13	-\$147	\$22,200	100.00%	\$0	\$22,200	\$0	\$22,200
14	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$405	\$0	\$405	E-15	\$0	\$405	100.00%	\$0	\$405	\$0	\$405
16		TOTAL PUMPING EXPENSES	\$22,752	\$0	\$22,752		-\$147	\$22,605		\$0	\$22,605	\$0	\$22,605
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	-\$2,607	\$0	-\$2,607	E-18	\$0	-\$2,607	100.00%	\$0	-\$2,607	\$0	-\$2,607
19	642.000	Operation Labor & Expenses	\$175,347	\$0	\$175,347	E-19	-\$12,218	\$163,129	100.00%	\$0	\$163,129	\$0	\$163,129
20	643.000	Misc Expenses - Water Treatment	\$978	\$0	\$978	E-20	\$0	\$978	100.00%	\$0	\$978	\$0	\$978
21	651.000	Maint of Structures & Improvements - Water Treatment	\$12,337	\$0	\$12,337	E-21	\$407	\$12,744	100.00%	\$0	\$12,744	\$0	\$12,744
22	652.000	Maint of Water Treatment Equip	\$8,478	\$0	\$8,478	E-22	\$200	\$8,678	100.00%	\$0	\$8,678	\$0	\$8,678
23		TOTAL WATER TREATMENT EXPENSES	\$194,533	\$0	\$194,533		-\$11,611	\$182,922		\$0	\$182,922	\$0	\$182,922
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$280	\$0	\$280	E-25	\$0	\$280	100.00%	\$0	\$280	\$0	\$280
26	663.000	Meter Expenses	\$1,886	\$0	\$1,886	E-26	\$0	\$1,886	100.00%	\$0	\$1,886	\$0	\$1,886
27	665.000	Misc Expenses - T&D	\$637	\$0	\$637	E-27	\$0	\$637	100.00%	\$0	\$637	\$0	\$637
28	671.000	Maint of Structures & Improvements - T&D	\$35	\$0	\$35	E-28	\$7,178	\$7,213	100.00%	\$0	\$7,213	\$0	\$7,213
29	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-29	\$9,053	\$9,053	100.00%	\$0	\$9,053	\$0	\$9,053
30	673.000	Maint of Transmission & Distribution Mains	-\$1,271	\$0	-\$1,271	E-30	\$26,203	\$24,932	100.00%	\$0	\$24,932	\$0	\$24,932
31	675.000	Maint of Services	\$1,353	\$0	\$1,353	E-31	\$4,023	\$5,376	100.00%	\$0	\$5,376	\$0	\$5,376
32	676.000	Maint of Meters	\$1,881	\$0	\$1,881	E-32	\$1,578	\$3,459	100.00%	\$0	\$3,459	\$0	\$3,459
33	677.000	Maint of Hydrants	\$1,120	\$0	\$1,120	E-33	\$0	\$1,120	100.00%	\$0	\$1,120	\$0	\$1,120
34	678.000	Maint of Misc Plant	\$280	\$0	\$280	E-34	\$0	\$280	100.00%	\$0	\$280	\$0	\$280
35		TOTAL TRANSMISSION & DIST. EXPENSES	\$6,201	\$0	\$6,201		\$48,035	\$54,236		\$0	\$54,236	\$0	\$54,236
36		CUSTOMER ACCOUNTS EXPENSE											

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	903.100	Cust Records & Collection Expense - Billing	\$33,257	\$0	\$33,257	E-37		\$25,161	100.00%	\$0	\$25,161	\$0	\$25,161
38	903.280	Cust Records & Collection Expense	\$7,891	\$0	\$7,891	E-38		\$7,891	100.00%	\$0	\$7,891	\$0	\$7,891
39	904.000	Uncollectible Accounts	\$38,734	\$0	\$38,734	E-39		\$4,252	100.00%	\$0	\$4,252	\$0	\$4,252
40		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$79,882	\$0	\$79,882			\$37,304		\$0	\$37,304	\$0	\$37,304
41		CUSTOMER SERVICE EXPENSES											
42		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
43		SALES PROMOTION EXPENSES											
44		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$48	\$0	\$48	E-46		\$48	100.00%	\$0	\$48	\$0	\$48
47	922.000	Admin Expenses Transferred - Cr	\$466,526	\$0	\$466,526	E-47	\$25,712	\$492,238	100.00%	\$0	\$492,238	\$18,772	\$473,466
48	923.100	Outside Services Employed - Bank Fees	\$161	\$0	\$161	E-48		\$161	100.00%	\$0	\$161	\$0	\$161
49	923.400	Outside Services Employed - Legal	\$7,702	\$0	\$7,702	E-49	-\$6,080	\$1,622	100.00%	\$0	\$1,622	\$0	\$1,622
50	923.500	Outside Services Employed - Accounting	\$14,680	\$0	\$14,680	E-50	-\$14,258	\$422	100.00%	\$0	\$422	\$0	\$422
51	923.600	Outside Services Employed - Easements	\$22,971	\$0	\$22,971	E-51	-\$22,971	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$4,994	\$0	\$4,994	E-52		\$4,994	100.00%	\$0	\$4,994	\$0	\$4,994
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53		\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$218,247	\$0	\$218,247	E-54	\$45,671	\$263,918	100.00%	\$0	\$263,918	\$0	\$263,918
55	928.100	Regulatory Commission Expenses - DNR	\$9,518	\$0	\$9,518	E-55	-\$4,503	\$5,015	100.00%	\$0	\$5,015	\$0	\$5,015
56	928.200	Regulatory Commission Expenses - PSC	\$3,379	\$0	\$3,379	E-56	-\$1,032	\$2,347	100.00%	\$0	\$2,347	\$0	\$2,347
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57		\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development	\$0	\$0	\$0	E-58		\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$748,226	\$0	\$748,226			\$770,765		\$0	\$770,765	\$18,772	\$751,993
60		OVERHEAD ALLOCATION											
61		TOTAL OVERHEAD ALLOCATION	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
62		DEPRECIATION EXPENSE											
63	403.000	Depreciation Expense, Dep. Exp.	\$130,284	See note (1)	See note (1)	E-63	See note (1)	\$130,284	100.00%	-\$22,099	\$108,185	See note (1)	See note (1)
64	403.100	Depreciation - 403.1	-\$32,515			E-64		-\$32,515	100.00%	\$0	-\$32,515		
65	403.200	Depreciation - 403.2	\$0			E-65		\$0	100.00%	\$0	\$0		
66	405.000	Amortization of Other Utility Plant	\$0			E-66		\$0	100.00%	\$0	\$0		
67	407.400	Amortization of Property Losses	\$0			E-67		\$0	100.00%	\$0	\$0		
68		TOTAL DEPRECIATION EXPENSE	\$97,769	\$0	\$0			\$97,769		-\$22,099	\$75,670	\$0	\$0
69		AMORTIZATION EXPENSE											
70		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
71		OTHER OPERATING EXPENSES											
72	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$372	\$0	\$372	E-72		\$372	100.00%	\$0	\$372	\$0	\$372
73	408.160	Property Tax	\$968	\$0	\$968	E-73		\$932	100.00%	\$0	\$932	\$0	\$932
74		TOTAL OTHER OPERATING EXPENSE	\$1,340	\$0	\$1,340			\$1,304		\$0	\$1,304	\$0	\$1,304
75		TOTAL OPERATING EXPENSE	\$1,155,886	\$0	\$1,058,117			\$1,207,622		-\$22,099	\$1,185,523	\$18,772	\$1,091,081
76		NET INCOME BEFORE TAXES	-\$532,211					-\$583,947		\$159,626	-\$424,321		

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
77		INCOME TAXES											
78	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	-\$20,363	-\$20,363	See note (1)	See note (1)
79		TOTAL INCOME TAXES	\$0					\$0		-\$20,363	-\$20,363		
80		DEFERRED INCOME TAXES											
81	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-81	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
82		Amortization of Deferred ITC	\$0			E-82		\$0	100.00%	\$0	\$0		
83		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
84		NET OPERATING INCOME	<u>-\$532,211</u>					<u>-\$583,947</u>		<u>\$179,989</u>	<u>-\$403,958</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$180,002	\$180,002
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$180,002	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$41,094	-\$41,094
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$41,094	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$1,381	-\$1,381
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$1,381	
E-4	Maint of Structures & Improvements - Supply	611.000	\$0	\$26,494	\$26,494	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$26,494		\$0	\$0	
E-8	Supply Mains	615.000	\$0	\$1,344	\$1,344	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,344		\$0	\$0	
E-9	Maint of Supply Mains	616.000	\$0	\$7,696	\$7,696	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$7,696		\$0	\$0	
E-13	Fuel or Power Purchased for Pumping	623.000	\$0	-\$147	-\$147	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$141		\$0	\$0	
	2. To remove roundup donation. (Amenthor)		\$0	-\$6		\$0	\$0	
E-19	Operation Labor & Expenses	642.000	\$0	-\$12,218	-\$12,218	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$3,189		\$0	\$0	
	2. To annualize third party operation expense. (Majors)		\$0	-\$9,029		\$0	\$0	
E-21	Maint of Structures & Improvements - Water Treatment	651.000	\$0	\$407	\$407	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$407		\$0	\$0	
E-22	Maint of Water Treatment Equip	652.000	\$0	\$200	\$200	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$200		\$0	\$0	
E-28	Maint of Structures & Improvements - T&D	671.000	\$0	\$7,178	\$7,178	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$7,178		\$0	\$0	
E-29	Distribution Reservoirs and Standpipes	672.000	\$0	\$9,053	\$9,053	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,053		\$0	\$0	

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-30	Maint of Transmission & Distribution Mains	673.000	\$0	\$26,203	\$26,203	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	-\$1,481		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$27,684		\$0	\$0	
E-31	Maint of Services	675.000	\$0	\$4,023	\$4,023	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,023		\$0	\$0	
E-32	Maint of Meters	676.000	\$0	\$1,578	\$1,578	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,578		\$0	\$0	
E-37	Cust Records & Collection Expense - Billing	903.100	\$0	-\$8,096	-\$8,096	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$33,257		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$1,409		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$22,730		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$1,022		\$0	\$0	
E-39	Uncollectible Accounts	904.000	\$0	-\$34,482	-\$34,482	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$34,482		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$18,772	\$6,940	\$25,712	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$6,998		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$18,772	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated by CSWR. (Dhority)		\$0	-\$58		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	-\$6,080	-\$6,080	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,702		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$1,147		\$0	\$0	
	3. To include a normalized amount of rate case expense. (Dhority)		\$0	\$475		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	-\$14,258	-\$14,258	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$14,680		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$422		\$0	\$0	

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-51	Outside Services Employed - Easements	923.600	\$0	-\$22,971	-\$22,971	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$22,971		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$45,671	\$45,671	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$45,671		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	-\$4,503	-\$4,503	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$9,518		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$4,715		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	-\$1,032	-\$1,032	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,379		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$2,347		\$0	\$0	
E-63	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$22,099	-\$22,099
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$22,099	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Property Tax	408.160	\$0	-\$36	-\$36	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$36		\$0	\$0	
E-78	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$20,363	-\$20,363
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$20,363	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$137,527	\$137,527
Total Operating & Maint. Expense			\$18,772	\$32,964	\$51,736	\$0	-\$42,462	-\$42,462

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$424,321	\$208,090	\$212,109	\$216,126
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$75,670	\$75,670	\$75,670	\$75,670
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$75,670	\$75,670	\$75,670	\$75,670
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$84,865	\$84,865	\$84,865	\$84,865
7	Tax Straight-Line Depreciation		\$75,670	\$75,670	\$75,670	\$75,670
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$160,535	\$160,535	\$160,535	\$160,535
9	NET TAXABLE INCOME		-\$509,186	\$123,225	\$127,244	\$131,261
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$509,186	\$123,225	\$127,244	\$131,261
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$3,053	\$739	\$763	\$787
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$506,133	\$122,486	\$126,481	\$130,474
15	Federal Income Tax at the Rate of	3.420%	-\$17,310	\$4,189	\$4,326	\$4,462
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$17,310	\$4,189	\$4,326	\$4,462
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$509,186	\$123,225	\$127,244	\$131,261
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$8,655	\$2,095	\$2,163	\$2,231
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$500,531	\$121,130	\$125,081	\$129,030
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$3,053	\$739	\$763	\$787
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$509,186	\$123,225	\$127,244	\$131,261
27	Deduct Federal Income Tax - City Inc. Tax		-\$17,310	\$4,189	\$4,326	\$4,462
28	Deduct Missouri Income Tax - City Inc. Tax		-\$3,053	\$739	\$763	\$787
29	City Taxable Income		-\$488,823	\$118,297	\$122,155	\$126,012
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$17,310	\$4,189	\$4,326	\$4,462
34	State Income Tax		-\$3,053	\$739	\$763	\$787
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$20,363	\$4,928	\$5,089	\$5,249
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$20,363	\$4,928	\$5,089	\$5,249

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

DIRECT COST OF SERVICE FILING

STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - DEER RUN

SEWER

Test Year Ending 06-30-2022

Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Deer Run
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,535	\$1,535	\$1,535
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$121	\$124	\$126
4	Net Income Available	\$3,860	\$3,860	\$3,860
5	Additional Net Income Required	-\$3,739	-\$3,736	-\$3,734
6	Income Tax Requirement			
7	Required Current Income Tax	\$2	\$3	\$3
8	Current Income Tax Available	\$159	\$159	\$159
9	Additional Current Tax Required	-\$157	-\$156	-\$156
10	Revenue Requirement	-\$3,896	-\$3,892	-\$3,890
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$3,896	-\$3,892	-\$3,890

Confluence Rivers - Deer Run
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$0
2	Less Accumulated Depreciation Reserve		\$0
3	Net Plant In Service		\$0
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$194
6	Contributions in Aid of Construction Amortization		\$405
7	Prepayments		\$1,323
8	TOTAL ADD TO NET PLANT IN SERVICE		\$1,534
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$1
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$1
16	Total Rate Base		\$1,535

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$0		\$0	\$0		\$0	\$0
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$0		\$0	\$0		\$0	\$0

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$0		\$0	\$0		\$0	\$0
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$0		\$0	\$0		\$0	\$0

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$0		\$0		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		Total Depreciation	\$0		\$0		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$1,072	43.61	14.91	28.70	0.078630	\$84
3	Employee Benefits	\$64	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$3,974	43.61	42.40	1.21	0.003315	\$13
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$17	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$5,494	43.61	63.93	-20.32	-0.055671	-\$306
8	TOTAL OPERATION AND MAINT. EXPENSE	\$10,621					-\$201
9	TAXES						
10	FICA - Employer Portion	\$87	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$17	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$108					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$194
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$3	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$51	43.61	38.00	5.61	0.015370	\$1
21	TOTAL OFFSET FROM RATE BASE	\$54					\$1
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$193

Confluence Rivers - Deer Run
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$14,640	\$14,640	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$0					\$0		\$14,640	\$14,640		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$26	\$26	100.00%	\$0	\$26	\$0	\$26
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$26	\$26		\$0	\$26	\$0	\$26
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$3,974	\$3,974	100.00%	\$0	\$3,974	\$0	\$3,974
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$3,974	\$3,974		\$0	\$3,974	\$0	\$3,974
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$0	\$0	\$0	E-25	\$1,666	\$1,666	100.00%	\$0	\$1,666	\$0	\$1,666
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$17	\$17	100.00%	\$0	\$17	\$0	\$17
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$1,683	\$1,683		\$0	\$1,683	\$0	\$1,683
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$1,705	\$1,705	100.00%	\$0	\$1,705	\$1,243	\$462
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$28	\$28	100.00%	\$0	\$28	\$0	\$28
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$0	\$0	\$0	E-39	\$2,631	\$2,631	100.00%	\$0	\$2,631	\$0	\$2,631
40	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-40	\$312	\$312	100.00%	\$0	\$312	\$0	\$312
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$155	\$155	100.00%	\$0	\$155	\$0	\$155
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$4,938	\$4,938		\$0	\$4,938	\$1,243	\$3,695
45		ALLOCATED OVERHEAD											
46		TOTAL ALLOCATED OVERHEAD	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		DEPRECIATION EXPENSE											
48	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-48	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
49	403.200	Depreciation - 403.2	\$0			E-49		\$0	100.00%	\$0	\$0		
50	405.000	Amortization - 405	\$0			E-50		\$0	100.00%	\$0	\$0		
51	407.400	Amortization - 407.4	\$0			E-51		\$0	100.00%	\$0	\$0		
52		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	408.160	Property Tax	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
59		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$10,621	\$10,621		\$0	\$10,621	\$1,243	\$9,378
60		NET INCOME BEFORE TAXES	\$0					-\$10,621		\$14,640	\$4,019		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	\$159	\$159	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		\$159	\$159		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66		Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		NET OPERATING INCOME	\$0					-\$10,621		\$14,481	\$3,860		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Deer Run
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$14,640	\$14,640
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$14,640	
E-6	Maint of Services to Customers	713.000	\$0	\$26	\$26	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$26		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$3,974	\$3,974	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$3,974		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$1,666	\$1,666	\$0	\$0	\$0
	1. To include an annualized level of billing software expense. (Dhority)		\$0	\$93		\$0	\$0	
	2. To include an annualized level of call center costs. (Dhority)		\$0	\$1,505		\$0	\$0	
	3. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$68		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$17	\$17	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$17		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,243	\$462	\$1,705	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$462		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,243	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$107	\$107	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$76		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$31		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$28	\$28	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$28		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$2,631	\$2,631	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,631		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$312	\$312	\$0	\$0	\$0
	1. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$312		\$0	\$0	

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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$155	\$155	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$155		\$0	\$0	
E-62	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$159	\$159
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$159	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$14,640	\$14,640
Total Operating & Maint. Expense			\$1,243	\$9,378	\$10,621	\$0	\$159	\$159

Confluence Rivers - Deer Run
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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$4,019	\$123	\$127	\$129
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$0	\$0	\$0	\$0
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$0	\$0	\$0	\$0
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$51	\$51	\$51	\$51
7	Tax Straight-Line Depreciation		\$0	\$0	\$0	\$0
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51	\$51	\$51	\$51
9	NET TAXABLE INCOME		\$3,968	\$72	\$76	\$78
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$3,968	\$72	\$76	\$78
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$24	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$3,944	\$72	\$76	\$78
15	Federal Income Tax at the Rate of	3.420%	\$135	\$2	\$3	\$3
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	\$135	\$2	\$3	\$3
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$3,968	\$72	\$76	\$78
20	Deduct Federal Income Tax at the Rate of	50.000%	\$68	\$1	\$2	\$2
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$3,900	\$71	\$74	\$76
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$24	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$3,968	\$72	\$76	\$78
27	Deduct Federal Income Tax - City Inc. Tax		\$135	\$2	\$3	\$3
28	Deduct Missouri Income Tax - City Inc. Tax		\$24	\$0	\$0	\$0
29	City Taxable Income		\$3,809	\$70	\$73	\$75
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$135	\$2	\$3	\$3
34	State Income Tax		\$24	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$159	\$2	\$3	\$3
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$159	\$2	\$3	\$3

Confluence Rivers - Deer Run
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				9.350%	9.541%	9.746%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

DIRECT COST OF SERVICE FILING

STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - DEGUIRE
SEWER

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$18,102	\$18,102	\$18,102
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,430	\$1,457	\$1,484
4	Net Income Available	-\$34,032	-\$34,032	-\$34,032
5	Additional Net Income Required	\$35,462	\$35,489	\$35,516
6	Income Tax Requirement			
7	Required Current Income Tax	\$35	\$35	\$37
8	Current Income Tax Available	-\$1,442	-\$1,442	-\$1,442
9	Additional Current Tax Required	\$1,477	\$1,477	\$1,479
10	Revenue Requirement	\$36,939	\$36,966	\$36,995
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$36,939	\$36,966	\$36,995

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$84,037
2	Less Accumulated Depreciation Reserve		\$63,120
3	Net Plant In Service		\$20,917
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,186
6	Contributions in Aid of Construction Amortization		\$62,351
7	Prepayments		\$28
8	TOTAL ADD TO NET PLANT IN SERVICE		\$61,193
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$9
14	Contributions in Aid of Construction		\$64,017
15	TOTAL SUBTRACT FROM NET PLANT		\$64,008
16	Total Rate Base		\$18,102

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$1,530	P-6	\$0	\$1,530	100.00%	\$0	\$1,530
7	351.000	S&I Collection Plant	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$13,206	P-8	\$0	\$13,206	100.00%	\$0	\$13,206
9	352.200	Collection Sewers Gravity	\$62,242	P-9	\$0	\$62,242	100.00%	\$0	\$62,242
10	353.000	Services to Sewer Customers	\$261	P-10	\$0	\$261	100.00%	\$0	\$261
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$77,239		\$0	\$77,239		\$0	\$77,239
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,378	P-19	\$0	\$3,378	100.00%	\$0	\$3,378
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$1,015	P-21	\$0	\$1,015	100.00%	\$0	\$1,015
22	372.000	Oxidation Lagoons	\$2,405	P-22	\$0	\$2,405	100.00%	\$0	\$2,405
23	372.100	Treatment & Disposal Equipment	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$6,798		\$0	\$6,798		\$0	\$6,798
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$84,037		\$0	\$84,037		\$0	\$84,037

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$418	R-8	\$0	\$418	100.00%	\$0	\$418
9	352.200	Collection Sewers Gravity	\$59,274	R-9	\$0	\$59,274	100.00%	\$0	\$59,274
10	353.000	Services to Sewer Customers	\$8	R-10	\$0	\$8	100.00%	\$0	\$8
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$59,700		\$0	\$59,700		\$0	\$59,700
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$24	R-21	\$0	\$24	100.00%	\$0	\$24
22	372.000	Oxidation Lagoons	\$3,396	R-22	\$0	\$3,396	100.00%	\$0	\$3,396
23	372.100	Treatment & Disposal Equipment	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,420		\$0	\$3,420		\$0	\$3,420
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$63,120		\$0	\$63,120		\$0	\$63,120

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$1,530	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
8	352.100	Collection Sewers Force	\$13,206	2.00%	\$264	0	0.00%
9	352.200	Collection Sewers Gravity	\$62,242	2.00%	\$1,245	0	0.00%
10	353.000	Services to Sewer Customers	\$261	2.00%	\$5	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$77,239		\$1,514		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,378	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$1,015	4.00%	\$41	0	0.00%
22	372.000	Oxidation Lagoons	\$2,405	5.00%	\$120	0	0.00%
23	372.100	Treatment & Disposal Equipment	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$6,798		\$161		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$84,037		\$1,675		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$422	43.61	14.91	28.70	0.078630	\$33
3	Employee Benefits	\$25	43.61	-2.53	46.14	0.126411	\$3
4	Electric Expense	\$0	43.61	42.40	1.21	0.003315	\$0
5	Chemicals	\$323	43.61	18.97	24.64	0.067507	\$22
6	Uncollectible Accounts	\$7	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$39,076	43.61	54.94	-11.33	-0.031041	-\$1,213
8	TOTAL OPERATION AND MAINT. EXPENSE	\$39,853					-\$1,155
9	TAXES						
10	FICA - Employer Portion	\$34	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$7	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$53	43.61	286.40	-242.79	-0.665178	-\$35
14	TOTAL TAXES	\$96					-\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,186
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$30	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$5	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$597	43.61	38.00	5.61	0.015370	\$9
21	TOTAL OFFSET FROM RATE BASE	\$632					\$9
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,177

Confluence Rivers - DeGuire
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$5,663	See note (1)	See note (1)	Rev-2	See note (1)	\$5,663	100.00%	\$97	\$5,760	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$347			Rev-3		\$347	100.00%	\$0	\$347		
Rev-4	0.000	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$6,010					\$6,010		\$97	\$6,107		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$526	\$526	100.00%	\$0	\$526	\$0	\$526
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$526	\$526		\$0	\$526	\$0	\$526
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$6,413	\$0	\$6,413	E-9	-\$4,008	\$2,405	100.00%	\$0	\$2,405	\$0	\$2,405
10		TOTAL PUMPING OPERATIONS EXPENSES	\$6,413	\$0	\$6,413		-\$4,008	\$2,405		\$0	\$2,405	\$0	\$2,405
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$323	\$0	\$323	E-15	\$0	\$323	100.00%	\$0	\$323	\$0	\$323
16	742.000	Treatment Labor & Expenses	\$34,224	\$0	\$34,224	E-16	-\$92	\$34,132	100.00%	\$0	\$34,132	\$0	\$34,132
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$34,547	\$0	\$34,547		-\$92	\$34,455		\$0	\$34,455	\$0	\$34,455
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$1,509	\$0	\$1,509	E-21	\$0	\$1,509	100.00%	\$0	\$1,509	\$0	\$1,509
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,509	\$0	\$1,509		\$0	\$1,509		\$0	\$1,509	\$0	\$1,509
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$845	\$0	\$845	E-25	-\$853	-\$8	100.00%	\$0	-\$8	\$0	-\$8
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$845	\$0	\$845		-\$846	-\$1		\$0	-\$1	\$0	-\$1
29		OPERATIONS & MAINTENANCE											
30		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
31		ADMIN. & GENERAL EXPENSES											
32	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-33	\$671	\$671	100.00%	\$0	\$671	\$489	\$182
34	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-35	\$42	\$42	100.00%	\$0	\$42	\$0	\$42
36	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-36	\$11	\$11	100.00%	\$0	\$11	\$0	\$11
37	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - DeGuire
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Test Year Ending 06-30-2022
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	924.400	Property Insurance	\$1,865	\$0	\$1,865	E-41	-\$1,814	\$51	100.00%	\$0	\$51	\$0	\$51
42	928.100	Regulatory Commission Expenses - DNR	\$13	\$0	\$13	E-42	\$110	\$123	100.00%	\$0	\$123	\$0	\$123
43	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-43	\$61	\$61	100.00%	\$0	\$61	\$0	\$61
44	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	930.300	Research & Development Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL ADMIN. & GENERAL EXPENSES	\$1,878	\$0	\$1,878		-\$919	\$959		\$0	\$959	\$489	\$470
47		DEPRECIATION EXPENSE											
48	403.000	Depreciation Expense, Dep. Exp.	\$1,056	See note (1)	See note (1)	E-48	See note (1)	\$1,056	100.00%	\$619	\$1,675	See note (1)	See note (1)
49	403.200	Depreciation - 403.2	\$0			E-49		\$0	100.00%	\$0	\$0		
50	405.000	Amortization of Other Utility Plant	\$0			E-50		\$0	100.00%	\$0	\$0		
51	407.400	Amortization of Property Losses	\$0			E-51		\$0	100.00%	\$0	\$0		
52		TOTAL DEPRECIATION EXPENSE	\$1,056	\$0	\$0		\$0	\$1,056		\$619	\$1,675	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	408.160	Property Taxes	\$51	\$0	\$51	E-57	\$2	\$53	100.00%	\$0	\$53	\$0	\$53
58		TOTAL OTHER OPERATING EXPENSE	\$51	\$0	\$51		\$2	\$53		\$0	\$53	\$0	\$53
59		TOTAL OPERATING EXPENSE	\$46,299	\$0	\$45,243		-\$5,337	\$40,962		\$619	\$41,581	\$489	\$39,417
60		NET INCOME BEFORE TAXES	-\$40,289					-\$34,952		-\$522	-\$35,474		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	-\$1,442	-\$1,442	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		-\$1,442	-\$1,442		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66	0.000	Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		NET OPERATING INCOME	-\$40,289					-\$34,952		\$920	-\$34,032		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$97	\$97
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$97	
E-6	Maint of Services to Customers	713.000	\$0	\$526	\$526	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$10		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$516		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$4,008	-\$4,008	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$4,008		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	-\$92	-\$92	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	-\$92		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$853	-\$853	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,509		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$37		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$592		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$27		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$7	\$7	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$7		\$0	\$0	
E-33	Admin Expenses Transferred - Cr	922.000	\$489	\$182	\$671	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$182		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$489	\$0		\$0	\$0	
E-35	Outside Services Employed - Legal	923.400	\$0	\$42	\$42	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$30		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$12		\$0	\$0	
E-36	Outside Services Employed - Accounting	923.500	\$0	\$11	\$11	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$11		\$0	\$0	

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-41	Property Insurance	924.400	\$0	-\$1,814	-\$1,814	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$1,814		\$0	\$0	
E-42	Regulatory Commission Expenses - DNR	928.100	\$0	\$110	\$110	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$13		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$123		\$0	\$0	
E-43	Regulatory Commission Expenses - PSC	928.200	\$0	\$61	\$61	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$61		\$0	\$0	
E-48	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$619	\$619
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$619	
	No Adjustment		\$0	\$0		\$0	\$0	
E-57	Property Taxes	408.160	\$0	\$2	\$2	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$2		\$0	\$0	
E-62	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,442	-\$1,442
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,442	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$97	\$97
Total Operating & Maint. Expense			\$489	-\$5,826	-\$5,337	\$0	-\$823	-\$823

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$35,474	\$1,465	\$1,492	\$1,521
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,675	\$1,675	\$1,675	\$1,675
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,675	\$1,675	\$1,675	\$1,675
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$597	\$597	\$597	\$597
7	Tax Straight-Line Depreciation		\$1,675	\$1,675	\$1,675	\$1,675
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,272	\$2,272	\$2,272	\$2,272
9	NET TAXABLE INCOME		-\$36,071	\$868	\$895	\$924
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$36,071	\$868	\$895	\$924
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$216	\$5	\$5	\$6
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$35,855	\$863	\$890	\$918
15	Federal Income Tax at the Rate of	3.420%	-\$1,226	\$30	\$30	\$31
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,226	\$30	\$30	\$31
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$36,071	\$868	\$895	\$924
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$613	\$15	\$15	\$16
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$35,458	\$853	\$880	\$908
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$216	\$5	\$5	\$6
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$36,071	\$868	\$895	\$924
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,226	\$30	\$30	\$31
28	Deduct Missouri Income Tax - City Inc. Tax		-\$216	\$5	\$5	\$6
29	City Taxable Income		-\$34,629	\$833	\$860	\$887
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,226	\$30	\$30	\$31
34	State Income Tax		-\$216	\$5	\$5	\$6
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,442	\$35	\$35	\$37
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,442	\$35	\$35	\$37

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.093%	8.243%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - ELM HILLS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,767,501	\$1,767,501	\$1,767,501
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$139,633	\$142,284	\$144,935
4	Net Income Available	-\$94,907	-\$94,907	-\$94,907
5	Additional Net Income Required	\$234,540	\$237,191	\$239,842
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,797	\$3,921	\$4,045
8	Current Income Tax Available	-\$7,156	-\$7,156	-\$7,156
9	Additional Current Tax Required	\$10,953	\$11,077	\$11,201
10	Revenue Requirement	\$245,493	\$248,268	\$251,043
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$245,493	\$248,268	\$251,043

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,133,087
2	Less Accumulated Depreciation Reserve		\$2,031,930
3	Net Plant In Service		<u>\$2,101,157</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,186
6	Contributions in Aid of Construction Amortization		\$1,612,427
7	Prepayments		\$27,632
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,634,873</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$51
11	State Tax Offset	-1.5370%	-\$9
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$897
14	Contributions in Aid of Construction		\$1,969,486
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,968,529</u>
16	Total Rate Base		<u><u>\$1,767,501</u></u>

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$422,011	P-7	\$0	\$422,011	100.00%	\$0	\$422,011
8	352.200	Collection Sewers Gravity	\$8,631	P-8	\$0	\$8,631	100.00%	\$0	\$8,631
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$16,411	P-10	\$0	\$16,411	100.00%	\$0	\$16,411
11		TOTAL COLLECTION PLANT	\$447,053		\$0	\$447,053		\$0	\$447,053
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$146,990	P-14	\$0	\$146,990	100.00%	\$0	\$146,990
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$146,990		\$0	\$146,990		\$0	\$146,990
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$145,746	P-18	\$0	\$145,746	100.00%	\$0	\$145,746
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$227,038	P-20	\$0	\$227,038	100.00%	\$0	\$227,038
21	372.000	Treatment & Disposal Equipment - 372	\$1,305,833	P-21	\$0	\$1,305,833	100.00%	\$0	\$1,305,833
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$701,741	P-23	\$0	\$701,741	100.00%	\$0	\$701,741
24	373.000	STEP Systems	\$1,080,000	P-24	\$0	\$1,080,000	100.00%	\$0	\$1,080,000
25	374.000	Outfall Sewer Lines	\$1,700	P-25	\$0	\$1,700	100.00%	\$0	\$1,700
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,462,058		\$0	\$3,462,058		\$0	\$3,462,058
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$622	P-30	\$0	\$622	100.00%	\$0	\$622
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$76,364	P-37	\$0	\$76,364	100.00%	\$0	\$76,364
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$76,986		\$0	\$76,986		\$0	\$76,986
41		TOTAL PLANT IN SERVICE	\$4,133,087		\$0	\$4,133,087		\$0	\$4,133,087

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$155,024	R-7	\$0	\$155,024	100.00%	\$0	\$155,024
8	352.200	Collection Sewers Gravity	\$510	R-8	\$0	\$510	100.00%	\$0	\$510
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$1,601	R-10	\$0	\$1,601	100.00%	\$0	\$1,601
11		TOTAL COLLECTION PLANT	\$157,135		\$0	\$157,135		\$0	\$157,135
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$35,853	R-14	\$0	\$35,853	100.00%	\$0	\$35,853
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$35,853		\$0	\$35,853		\$0	\$35,853
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$28,496	R-20	\$0	\$28,496	100.00%	\$0	\$28,496
21	372.000	Treatment & Disposal Equipment - 372	\$250,383	R-21	\$0	\$250,383	100.00%	\$0	\$250,383
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$581,373	R-23	\$0	\$581,373	100.00%	\$0	\$581,373
24	373.000	STEP Systems	\$962,874	R-24	\$0	\$962,874	100.00%	\$0	\$962,874
25	374.000	Outfall Sewer Lines	-\$488	R-25	\$0	-\$488	100.00%	\$0	-\$488
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,822,638		\$0	\$1,822,638		\$0	\$1,822,638
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$91	R-30	\$0	\$91	100.00%	\$0	\$91
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$16,213	R-37	\$0	\$16,213	100.00%	\$0	\$16,213
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$16,304		\$0	\$16,304		\$0	\$16,304
41		TOTAL DEPRECIATION RESERVE	\$2,031,930		\$0	\$2,031,930		\$0	\$2,031,930

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$422,011	2.00%	\$8,440	0	0.00%
8	352.200	Collection Sewers Gravity	\$8,631	2.00%	\$173	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$16,411	3.30%	\$542	0	0.00%
11		TOTAL COLLECTION PLANT	\$447,053		\$9,155		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$146,990	10.00%	\$14,699	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$146,990		\$14,699		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$145,746	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$227,038	4.00%	\$9,082	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$1,305,833	5.00%	\$65,292	0	0.00%
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$701,741	2.50%	\$17,544	0	0.00%
24	373.000	STEP Systems	\$1,080,000	2.50%	\$27,000	0	0.00%
25	374.000	Outfall Sewer Lines	\$1,700	2.00%	\$34	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,462,058		\$118,952		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$622	5.00%	\$31	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$76,364	6.70%	\$5,116	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$76,986		\$5,147		
41		Total Depreciation	\$4,133,087		\$147,953		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$7,009	43.61	14.91	28.70	0.078630	\$551
3	Employee Benefits	\$416	43.61	-2.53	46.14	0.126411	\$53
4	Electric Expense	\$37,491	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$1,713	43.61	18.97	24.64	0.067507	\$116
6	Uncollectible Accounts	\$199	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$546,967	43.61	46.59	-2.98	-0.008164	-\$4,465
8	TOTAL OPERATION AND MAINT. EXPENSE	\$593,795					-\$3,621
9	TAXES						
10	FICA - Employer Portion	\$566	43.61	16.48	27.13	0.074329	\$42
11	FUTA	\$29	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$112	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$2,431	43.61	286.40	-242.79	-0.665178	-\$1,617
14	TOTAL TAXES	\$3,138					-\$1,565
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,186
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$3,335	43.61	38.00	5.61	0.015370	\$51
18	State Tax Offset	\$586	43.61	38.00	5.61	0.015370	\$9
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$58,328	43.61	38.00	5.61	0.015370	\$897
21	TOTAL OFFSET FROM RATE BASE	\$62,249					\$957
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,229

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
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 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$587,780	See note (1)	See note (1)	Rev-2	See note (1)	\$587,780	100.00%	\$59,289	\$647,069	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$6,335			Rev-3		\$6,335	100.00%	\$0	\$6,335		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$765			Rev-5		\$765	100.00%	-\$765	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$594,880					\$594,880		\$58,524	\$653,404		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$1,341	\$0	\$1,341	E-5	\$0	\$1,341	100.00%	\$0	\$1,341	\$0	\$1,341
6	713.000	Maint of Services to Customers	\$22,078	\$0	\$22,078	E-6	-\$443	\$21,635	100.00%	\$0	\$21,635	\$0	\$21,635
7		TOTAL COLLECTION MAINT. EXPENSES	\$23,419	\$0	\$23,419		-\$443	\$22,976		\$0	\$22,976	\$0	\$22,976
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$25,086	\$0	\$25,086	E-9	-\$6,515	\$18,571	100.00%	\$0	\$18,571	\$0	\$18,571
10		TOTAL PUMPING OPERATIONS EXPENSES	\$25,086	\$0	\$25,086		-\$6,515	\$18,571		\$0	\$18,571	\$0	\$18,571
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$2,067	\$0	\$2,067	E-12	\$4,261	\$6,328	100.00%	\$0	\$6,328	\$0	\$6,328
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$2,067	\$0	\$2,067		\$4,261	\$6,328		\$0	\$6,328	\$0	\$6,328
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,713	\$0	\$1,713	E-15	\$0	\$1,713	100.00%	\$0	\$1,713	\$0	\$1,713
16	742.000	Treatment Labor & Expenses	\$250,675	\$0	\$250,675	E-16	\$18,599	\$269,274	100.00%	\$0	\$269,274	\$0	\$269,274
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$34,456	\$0	\$34,456	E-17	-\$187	\$34,269	100.00%	\$0	\$34,269	\$0	\$34,269
18	744.000	Misc Expenses - T&D	\$9,471	\$0	\$9,471	E-18	-\$80	\$9,391	100.00%	\$0	\$9,391	\$0	\$9,391
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$296,315	\$0	\$296,315		\$18,332	\$314,647		\$0	\$314,647	\$0	\$314,647
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$26,464	\$0	\$26,464	E-21	\$13,739	\$40,203	100.00%	\$0	\$40,203	\$0	\$40,203
22	752.000	Maint of Treatment & Disposal Plant	\$4,530	\$0	\$4,530	E-22	\$8,878	\$13,408	100.00%	\$0	\$13,408	\$0	\$13,408
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$30,994	\$0	\$30,994		\$22,617	\$53,611		\$0	\$53,611	\$0	\$53,611
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$25,196	\$0	\$25,196	E-25	\$44,675	\$69,871	100.00%	\$0	\$69,871	\$0	\$69,871
26	903.280	Cust Records & Collection Expense	\$3,781	\$0	\$3,781	E-26	\$0	\$3,781	100.00%	\$0	\$3,781	\$0	\$3,781
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	-\$7,465	-\$7,465	100.00%	\$0	-\$7,465	\$0	-\$7,465
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$28,977	\$0	\$28,977		\$37,210	\$66,187		\$0	\$66,187	\$0	\$66,187
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$39,256	\$0	\$39,256	E-31	-\$28,101	\$11,155	100.00%	\$0	\$11,155	\$8,133	\$3,022
32	923.100	Outside Services Employed - Bank Fees	\$2,232	\$0	\$2,232	E-32	-\$149	\$2,083	100.00%	\$0	\$2,083	\$0	\$2,083
33	923.400	Outside Services Employed - Legal	\$136	\$0	\$136	E-33	\$1,119	\$1,255	100.00%	\$0	\$1,255	\$0	\$1,255
34	923.500	Outside Services Employed - Accounting	\$5,311	\$0	\$5,311	E-34	-\$4,984	\$327	100.00%	\$0	\$327	\$0	\$327
35	923.600	Outside Services Employed - Easements	\$2,900	\$0	\$2,900	E-35	\$2,900	\$5,800	100.00%	\$0	\$5,800	\$0	\$5,800
36	923.900	Outside Services Employed - Management Consulting	\$2,761	\$0	\$2,761	E-36	\$0	\$2,761	100.00%	\$0	\$2,761	\$0	\$2,761
37	924.200	Property Insurance - Commercial	-\$1,844	\$0	-\$1,844	E-37	\$1,844	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor	
			L + M = K											
38	924.300	Property Insurance - Workers Comp	\$30,109	\$0	\$30,109	E-38	\$0	\$30,109	100.00%	\$0	\$30,109	\$0	\$30,109	
39	924.400	Property Insurance	\$876	\$0	\$876	E-39	\$51,642	\$52,518	100.00%	\$0	\$52,518	\$0	\$52,518	
40	928.100	Regulatory Commission Expenses - DNR	\$11,461	\$0	\$11,461	E-40	-\$7,811	\$3,650	100.00%	\$0	\$3,650	\$0	\$3,650	
41	928.200	Regulatory Commission Expenses - PSC	\$10,232	\$0	\$10,232	E-41	-\$8,415	\$1,817	100.00%	\$0	\$1,817	\$0	\$1,817	
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
44		TOTAL ADMIN. & GENERAL EXPENSES	\$103,430	\$0	\$103,430		\$8,045	\$111,475		\$0	\$111,475	\$8,133	\$103,342	
45		DEPRECIATION EXPENSE												
46	403.000	Depreciation Expense, Dep. Exp.	\$70,890	See note (1)	See note (1)	E-46	See note (1)	\$70,890	100.00%	\$77,063	\$147,953	See note (1)	See note (1)	
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0			
48	405.000	Amortization of Other Utility Plant	\$4,855			E-48		\$4,855	100.00%	\$6,848	\$11,703			
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0			
50		TOTAL DEPRECIATION EXPENSE	\$75,745	\$0	\$0		\$0	\$75,745		\$83,911	\$159,656	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$487	\$0	\$487	E-54	\$0	\$487	100.00%	\$0	\$487	\$0	\$487	
55	408.160	Property Tax	\$992	\$0	\$992	E-55	\$537	\$1,529	100.00%	\$0	\$1,529	\$0	\$1,529	
56		TOTAL OTHER OPERATING EXPENSE	\$1,479	\$0	\$1,479		\$537	\$2,016		\$0	\$2,016	\$0	\$2,016	
57		TOTAL OPERATING EXPENSE	\$587,512	\$0	\$511,767		\$84,044	\$671,556		\$83,911	\$755,467	\$8,133	\$587,678	
58		NET INCOME BEFORE TAXES	\$7,368					-\$76,676		-\$25,387	-\$102,063			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$7,156	-\$7,156	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		-\$7,156	-\$7,156			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		NET OPERATING INCOME	\$7,368					-\$76,676		-\$18,231	-\$94,907			

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$59,289	\$59,289
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$59,289	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$765	-\$765
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$765	
E-6	Maint of Services to Customers	713.000	\$0	-\$443	-\$443	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	-\$443		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$6,515	-\$6,515	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$6,515		\$0	\$0	
E-12	Maint of Pumping Equip	732.000	\$0	\$4,261	\$4,261	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,261		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$18,599	\$18,599	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$18,599		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	-\$187	-\$187	\$0	\$0	\$0
	1. To remove late fees and roundup donation. (Amenthor)		\$0	-\$187		\$0	\$0	
E-18	Misc Expenses - T&D	744.000	\$0	-\$80	-\$80	\$0	\$0	\$0
	1. To remove late fees. (Amenthor)		\$0	-\$80		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$13,739	\$13,739	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$13,739		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$8,878	\$8,878	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$8,878		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$44,675	\$44,675	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	\$25,196		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$1,091		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$17,597		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$791		\$0	\$0	

Confluence Rivers - Elm Hills
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-27	Uncollectible Accounts	904.000	\$0	-\$7,465	-\$7,465	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$7,465		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$8,133	-\$36,234	-\$28,101	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$39,256		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$3,022		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$8,133	\$0		\$0	\$0	
E-32	Outside Services Employed - Bank Fees	923.100	\$0	-\$149	-\$149	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$149		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$1,119	\$1,119	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$136		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$888		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$367		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$4,984	-\$4,984	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$5,311		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$327		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	\$2,900	\$2,900	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	\$2,900		\$0	\$0	
E-37	Property Insurance - Commercial	924.200	\$0	\$1,844	\$1,844	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	\$1,844		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$51,642	\$51,642	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$51,642		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$7,811	-\$7,811	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$11,461		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$3,650		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$8,415	-\$8,415	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$10,232		\$0	\$0	

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,817		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$77,063	\$77,063
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$77,063	
E-48	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$6,848	\$6,848
	1. To remove test year amortization. (Majors)		\$0	\$0		\$0	-\$4,855	
	2. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$9,600	
	3. To amortize Account 301 intangibles for former Central Rivers over 5 years. (Majors)		\$0	\$0		\$0	\$2,103	
E-55	Property Tax	408.160	\$0	\$537	\$537	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$537		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$7,156	-\$7,156
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$7,156	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$58,524	\$58,524
Total Operating & Maint. Expense			\$8,133	\$75,911	\$84,044	\$0	\$76,755	\$76,755

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$102,063	\$143,430	\$146,205	\$148,980
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$159,656	\$159,656	\$159,656	\$159,656
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$159,656	\$159,656	\$159,656	\$159,656
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$58,328	\$58,328	\$58,328	\$58,328
7	Tax Straight-Line Depreciation		\$159,656	\$159,656	\$159,656	\$159,656
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$217,984	\$217,984	\$217,984	\$217,984
9	NET TAXABLE INCOME		-\$160,391	\$85,102	\$87,877	\$90,652
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$160,391	\$85,102	\$87,877	\$90,652
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1,070	\$568	\$586	\$605
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$159,321	\$84,534	\$87,291	\$90,047
15	Federal Income Tax at the Rate of	3.820%	-\$6,086	\$3,229	\$3,335	\$3,440
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	33.820%	-\$6,086	\$3,229	\$3,335	\$3,440
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$160,391	\$85,102	\$87,877	\$90,652
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$3,043	\$1,615	\$1,668	\$1,720
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$157,348	\$83,487	\$86,209	\$88,932
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.680%	-\$1,070	\$568	\$586	\$605
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$160,391	\$85,102	\$87,877	\$90,652
27	Deduct Federal Income Tax - City Inc. Tax		-\$6,086	\$3,229	\$3,335	\$3,440
28	Deduct Missouri Income Tax - City Inc. Tax		-\$1,070	\$568	\$586	\$605
29	City Taxable Income		-\$153,235	\$81,305	\$83,956	\$86,607
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$6,086	\$3,229	\$3,335	\$3,440
34	State Income Tax		-\$1,070	\$568	\$586	\$605
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$7,156	\$3,797	\$3,921	\$4,045
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$7,156	\$3,797	\$3,921	\$4,045

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.115%	8.272%	8.429%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

DIRECT COST OF SERVICE FILING

STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - ELM HILLS

WATER

Test Year Ending 06-30-2022

Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$319,452	\$319,452	\$319,452
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$25,237	\$25,716	\$26,195
4	Net Income Available	\$3,216	\$3,216	\$3,216
5	Additional Net Income Required	\$22,021	\$22,500	\$22,979
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$22,021	\$22,500	\$22,979
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$22,021</u>	<u>\$22,500</u>	<u>\$22,979</u>

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$344,061
2	Less Accumulated Depreciation Reserve		\$31,698
3	Net Plant In Service		<u>\$312,363</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,576
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$5,351
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$6,927</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$162
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$162</u>
16	Total Rate Base		<u><u>\$319,452</u></u>

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$40,689	P-6	\$0	\$40,689	100.00%	\$0	\$40,689
7	311.000	S&I Source of Supply	\$8,608	P-7	\$0	\$8,608	100.00%	\$0	\$8,608
8	312.000	Collecting & Impounding Reservoirs	\$46,137	P-8	\$0	\$46,137	100.00%	\$0	\$46,137
9	314.000	Wells and Springs	\$58,882	P-9	\$0	\$58,882	100.00%	\$0	\$58,882
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$0	\$154,316		\$0	\$154,316
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$13,533	P-16	\$0	\$13,533	100.00%	\$0	\$13,533
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$13,533		\$0	\$13,533		\$0	\$13,533
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$2,094	P-25	\$0	\$2,094	100.00%	\$0	\$2,094
26	342.000	Distribution Reservoirs and Standpipes	\$42,980	P-26	\$0	\$42,980	100.00%	\$0	\$42,980
27	343.000	Transmission and Distribution Mains	\$78,169	P-27	\$0	\$78,169	100.00%	\$0	\$78,169
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$14,436	P-30	\$0	\$14,436	100.00%	\$0	\$14,436
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$137,679		\$0	\$137,679		\$0	\$137,679
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$209	P-38	\$0	\$209	100.00%	\$0	\$209
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$38,324	P-45	\$0	\$38,324	100.00%	\$0	\$38,324
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$38,533		\$0	\$38,533		\$0	\$38,533
49		TOTAL PLANT IN SERVICE	\$344,061		\$0	\$344,061		\$0	\$344,061

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$770	R-7	\$0	\$770	100.00%	\$0	\$770
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$3,302	R-9	\$0	\$3,302	100.00%	\$0	\$3,302
10	316.000	Supply Mains	\$4,215	R-10	\$0	\$4,215	100.00%	\$0	\$4,215
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,287		\$0	\$8,287		\$0	\$8,287
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$4,843	R-16	\$0	\$4,843	100.00%	\$0	\$4,843
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$4,843		\$0	\$4,843		\$0	\$4,843
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	-\$890	R-25	\$0	-\$890	100.00%	\$0	-\$890
26	342.000	Distribution Reservoirs and Standpipes	\$3,845	R-26	\$0	\$3,845	100.00%	\$0	\$3,845
27	343.000	Transmission and Distribution Mains	\$5,554	R-27	\$0	\$5,554	100.00%	\$0	\$5,554
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$842	R-30	\$0	\$842	100.00%	\$0	\$842
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$9,351		\$0	\$9,351		\$0	\$9,351
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$28	R-38	\$0	\$28	100.00%	\$0	\$28
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$9,189	R-45	\$0	\$9,189	100.00%	\$0	\$9,189
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$9,217		\$0	\$9,217		\$0	\$9,217
49		TOTAL DEPRECIATION RESERVE	\$31,698		\$0	\$31,698		\$0	\$31,698

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$40,689	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$8,608	2.50%	\$215	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$46,137	2.00%	\$923	0	0.00%
9	314.000	Wells and Springs	\$58,882	2.00%	\$1,178	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$2,316		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$13,533	10.00%	\$1,353	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$13,533		\$1,353		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$2,094	2.50%	\$52	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$42,980	2.50%	\$1,075	0	0.00%
27	343.000	Transmission and Distribution Mains	\$78,169	2.00%	\$1,563	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$14,436	3.30%	\$476	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$137,679		\$3,166		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$209	5.00%	\$10	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$38,324	6.70%	\$2,568	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$38,533		\$2,578		
49		Total Depreciation	<u>\$344,061</u>		<u>\$9,413</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$2,494	43.61	14.91	28.70	0.078630	\$196
3	Employee Benefits	\$148	43.61	-2.53	46.14	0.126411	\$19
4	Electric Expense	\$4,479	43.61	42.40	1.21	0.003315	\$15
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$40	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$73,035	43.61	36.18	7.43	0.020356	\$1,487
8	TOTAL OPERATION AND MAINT. EXPENSE	\$80,196					\$1,717
9	TAXES						
10	FICA - Employer Portion	\$202	43.61	16.48	27.13	0.074329	\$15
11	FUTA	\$10	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$40	43.61	16.09	27.52	0.075397	\$3
13	Property Tax	\$240	43.61	286.40	-242.79	-0.665178	-\$160
14	TOTAL TAXES	\$492					-\$141
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,576
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$10,542	43.61	38.00	5.61	0.015370	\$162
21	TOTAL OFFSET FROM RATE BASE	\$10,542					\$162
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,738

Confluence Rivers - Elm Hills
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$86,581	See note (1)	See note (1)	Rev-2	See note (1)	\$86,581	100.00%	\$15,915	\$102,496	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$10			Rev-3		\$10	100.00%	-\$10	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$86,591					\$86,591		\$15,905	\$102,496		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$4,479	\$0	\$4,479	E-12	\$0	\$4,479	100.00%	\$0	\$4,479	\$0	\$4,479
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$784	\$784	100.00%	\$0	\$784	\$0	\$784
14	633.000	Maint of Pumping Equip	\$155	\$0	\$155	E-14	\$0	\$155	100.00%	\$0	\$155	\$0	\$155
15		TOTAL PUMPING EXPENSES	\$4,634	\$0	\$4,634		\$784	\$5,418		\$0	\$5,418	\$0	\$5,418
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$21,136	\$0	\$21,136	E-18	\$1,602	\$22,738	100.00%	\$0	\$22,738	\$0	\$22,738
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$428	\$0	\$428	E-21	\$0	\$428	100.00%	\$0	\$428	\$0	\$428
22		TOTAL WATER TREATMENT EXPENSES	\$21,564	\$0	\$21,564		\$1,602	\$23,166		\$0	\$23,166	\$0	\$23,166
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$1,756	\$0	\$1,756	E-28	\$4,262	\$6,018	100.00%	\$0	\$6,018	\$0	\$6,018
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,756	\$0	\$1,756		\$4,262	\$6,018		\$0	\$6,018	\$0	\$6,018
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$4,323	\$0	\$4,323	E-35	-\$442	\$3,881	100.00%	\$0	\$3,881	\$0	\$3,881

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	903.280	Cust Records & Collection Expense	\$1,345	\$0	\$1,345	E-36	\$0	\$1,345	100.00%	\$0	\$1,345	\$0	\$1,345
37	904.000	Uncollectible Accounts	\$2,727	\$0	\$2,727	E-37	-\$2,687	\$40	100.00%	\$0	\$40	\$0	\$40
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,395	\$0	\$8,395		-\$3,129	\$5,266		\$0	\$5,266	\$0	\$5,266
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$13,971	\$0	\$13,971	E-47	\$3,939	\$17,910	100.00%	\$0	\$17,910	\$2,894	\$15,016
48	923.100	Outside Services Employed - Bank Fees	\$82	\$0	\$82	E-48	-\$30	\$52	100.00%	\$0	\$52	\$0	\$52
49	923.400	Outside Services Employed - Legal	\$48	\$0	\$48	E-49	\$202	\$250	100.00%	\$0	\$250	\$0	\$250
50	923.500	Outside Services Employed - Accounting	\$1,890	\$0	\$1,890	E-50	-\$1,825	\$65	100.00%	\$0	\$65	\$0	\$65
51	923.600	Outside Services Employed - Easements	\$1,032	\$0	\$1,032	E-51	-\$1,032	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$467	\$0	\$467	E-52	\$0	\$467	100.00%	\$0	\$467	\$0	\$467
53	924.200	Property Insurance - Commercial	-\$656	\$0	-\$656	E-53	\$0	-\$656	100.00%	\$0	-\$656	\$0	-\$656
54	924.400	Property Insurance	\$10,716	\$0	\$10,716	E-54	\$10,135	\$20,851	100.00%	\$0	\$20,851	\$0	\$20,851
55	928.100	Regulatory Commission Expenses - DNR	\$64	\$0	\$64	E-55	\$963	\$1,027	100.00%	\$0	\$1,027	\$0	\$1,027
56	928.200	Regulatory Commission Expenses - PSC	\$2,536	\$0	\$2,536	E-56	-\$2,174	\$362	100.00%	\$0	\$362	\$0	\$362
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$30,150	\$0	\$30,150		\$10,178	\$40,328		\$0	\$40,328	\$2,894	\$37,434
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$18,634	See note (1)	See note (1)	E-61	See note (1)	\$18,634	100.00%	-\$9,221	\$9,413	See note (1)	See note (1)
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$4,434	\$4,434		
64	407.400	Amortization of Property Losses	\$5,145			E-64		\$5,145	100.00%	\$0	\$5,145		
65		TOTAL DEPRECIATION EXPENSE	\$23,779	\$0	\$0		\$0	\$23,779		-\$4,787	\$18,992	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$173	\$0	\$173	E-69	\$0	\$173	100.00%	\$0	\$173	\$0	\$173
70	408.160	Property Taxes	-\$63	\$0	-\$63	E-70	-\$18	-\$81	100.00%	\$0	-\$81	\$0	-\$81
71		TOTAL OTHER OPERATING EXPENSE	\$110	\$0	\$110		-\$18	\$92		\$0	\$92	\$0	\$92
72		TOTAL OPERATING EXPENSE	\$90,388	\$0	\$66,609		\$13,679	\$104,067		-\$4,787	\$99,280	\$2,894	\$77,394
73		NET INCOME BEFORE TAXES	-\$3,797					-\$17,476		\$20,692	\$3,216		
74		INCOME TAXES											

Confluence Rivers - Elm Hills
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	<u>-\$3,797</u>					<u>-\$17,476</u>		<u>\$20,692</u>	<u>\$3,216</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Elm Hills
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$15,915	\$15,915
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$15,915	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$10	-\$10
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$10	
E-13	Maint of Power Production Equip	632.000	\$0	\$784	\$784	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$784		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$1,602	\$1,602	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$56		\$0	\$0	
	2. Adjustment to annualize third party operation expense. (Majors)		\$0	\$1,658		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$4,262	\$4,262	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,945		\$0	\$0	
	2. To include annualized amount of line locate expense. (Dhority)		\$0	-\$683		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$442	-\$442	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,323		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$217		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$3,505		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$159		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	-\$2,687	-\$2,687	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$2,687		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$2,894	\$1,045	\$3,939	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,054		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$2,894	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$9		\$0	\$0	
E-48	Outside Services Employed - Bank Fees	923.100	\$0	-\$30	-\$30	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$30		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$202	\$202	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$48		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$177		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$73		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	-\$1,825	-\$1,825	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,890		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$65		\$0	\$0	
E-51	Outside Services Employed - Easements	923.600	\$0	-\$1,032	-\$1,032	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$1,032		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$10,135	\$10,135	\$0	\$0	\$0
	1. To include worker's comp and property insurance. (Sarver)		\$0	\$10,135		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$963	\$963	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$64		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$727		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	-\$2,174	-\$2,174	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,536		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$362		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$9,221	-\$9,221
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$9,221	
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$4,434	\$4,434
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$4,434	
E-70	Property Taxes	408.160	\$0	-\$18	-\$18	\$0	\$0	\$0

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 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$18		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$15,905	\$15,905
Total Operating & Maint. Expense			\$2,894	\$10,785	\$13,679	\$0	-\$4,787	-\$4,787

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$3,216	\$25,237	\$25,716	\$26,195
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,992	\$18,992	\$18,992	\$18,992
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$18,992	\$18,992	\$18,992	\$18,992
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$10,542	\$10,542	\$10,542	\$10,542
7	Tax Straight-Line Depreciation		\$18,992	\$18,992	\$18,992	\$18,992
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$29,534	\$29,534	\$29,534	\$29,534
9	NET TAXABLE INCOME		-\$7,326	\$14,695	\$15,174	\$15,653
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		-\$7,326	\$14,695	\$15,174	\$15,653
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - FAWN LAKE
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$47,296	\$47,296	\$47,296
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,736	\$3,807	\$3,878
4	Net Income Available	-\$27,595	-\$27,595	-\$27,595
5	Additional Net Income Required	\$31,331	\$31,402	\$31,473
6	Income Tax Requirement			
7	Required Current Income Tax	\$91	\$94	\$96
8	Current Income Tax Available	-\$1,214	-\$1,214	-\$1,214
9	Additional Current Tax Required	\$1,305	\$1,308	\$1,310
10	Revenue Requirement	\$32,636	\$32,710	\$32,783
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$32,636</u>	<u>\$32,710</u>	<u>\$32,783</u>

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$111,509
2	Less Accumulated Depreciation Reserve		\$52,572
3	Net Plant In Service		\$58,937
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,934
6	Contributions in Aid of Construction Amortization		\$40,378
7	Prepayments		\$2,520
8	TOTAL ADD TO NET PLANT IN SERVICE		\$44,832
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$24
14	Contributions in Aid of Construction		\$56,498
15	TOTAL SUBTRACT FROM NET PLANT		\$56,473
16	Total Rate Base		\$47,296

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$20,456	P-6	\$0	\$20,456	100.00%	\$0	\$20,456
7	311.000	S&I Source of Supply	\$2,165	P-7	\$0	\$2,165	100.00%	\$0	\$2,165
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$21,440	P-9	\$0	\$21,440	100.00%	\$0	\$21,440
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$44,061		\$0	\$44,061		\$0	\$44,061
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$14,696	P-14	\$0	\$14,696	100.00%	\$0	\$14,696
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$10,854	P-16	\$0	\$10,854	100.00%	\$0	\$10,854
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$25,550		\$0	\$25,550		\$0	\$25,550
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$9,381	P-26	\$0	\$9,381	100.00%	\$0	\$9,381
27	343.000	Transmission and Distribution Mains	\$32,517	P-27	\$0	\$32,517	100.00%	\$0	\$32,517
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$41,898		\$0	\$41,898		\$0	\$41,898
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$111,509		\$0	\$111,509		\$0	\$111,509

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$135	R-7	\$0	\$135	100.00%	\$0	\$135
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$12,803	R-9	\$0	\$12,803	100.00%	\$0	\$12,803
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$12,938		\$0	\$12,938		\$0	\$12,938
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$9,370	R-14	\$0	\$9,370	100.00%	\$0	\$9,370
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$7,691	R-16	\$0	\$7,691	100.00%	\$0	\$7,691
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$17,061		\$0	\$17,061		\$0	\$17,061
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$2,899	R-26	\$0	\$2,899	100.00%	\$0	\$2,899
27	343.000	Transmission and Distribution Mains	\$19,674	R-27	\$0	\$19,674	100.00%	\$0	\$19,674
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$22,573		\$0	\$22,573		\$0	\$22,573
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$52,572		\$0	\$52,572		\$0	\$52,572

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	#REF!	#REF!	\$0	0.00%	\$0	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$0		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$20,456	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$2,165	2.50%	\$54	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$21,440	2.00%	\$429	0	0.00%
11	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$44,061		\$483		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$14,696	2.50%	\$367	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$10,854	10.00%	\$1,085	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$25,550		\$1,452		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$0		\$0		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$9,381	2.50%	\$235	0	0.00%
28	343.000	Transmission and Distribution Mains	\$32,517	2.00%	\$650	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$0	2.50%	\$0	0	0.00%
31	346.000	Meters	\$0	3.30%	\$0	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$41,898		\$885		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$111,509</u>		<u>\$2,820</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$509	43.61	14.91	28.70	0.078630	\$40
3	Employee Benefits	\$30	43.61	-2.53	46.14	0.126411	\$4
4	Electric Expense	\$1,099	43.61	42.40	1.21	0.003315	\$4
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$8	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$42,768	43.61	27.55	16.06	0.044000	\$1,882
8	TOTAL OPERATION AND MAINT. EXPENSE	\$44,414					\$1,930
9	TAXES						
10	FICA - Employer Portion	\$41	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$8	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$51					\$4
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,934
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$80	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$14	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,561	43.61	38.00	5.61	0.015370	\$24
21	TOTAL OFFSET FROM RATE BASE	\$1,655					\$25
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,959

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$18,399	See note (1)	See note (1)	Rev-2	See note (1)	\$18,399	100.00%	\$26	\$18,425	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$497			Rev-3		\$497	100.00%	-\$497	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$75			Rev-9		\$75	100.00%	-\$75	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$18,971					\$18,971		-\$546	\$18,425		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$116	\$0	\$116		\$0	\$116		\$0	\$116	\$0	\$116
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$1,099	\$0	\$1,099	E-12	\$0	\$1,099	100.00%	\$0	\$1,099	\$0	\$1,099
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$1,099	\$0	\$1,099		\$0	\$1,099		\$0	\$1,099	\$0	\$1,099
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$33,740	\$0	\$33,740	E-18	\$105	\$33,845	100.00%	\$0	\$33,845	\$0	\$33,845
19	643.000	Misc Expenses - Water Treatment	\$126	\$0	\$126	E-19	\$0	\$126	100.00%	\$0	\$126	\$0	\$126
20	651.000	Maint of Structures & Improvements - Water Treatment	\$1,657	\$0	\$1,657	E-20	\$0	\$1,657	100.00%	\$0	\$1,657	\$0	\$1,657
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$35,523	\$0	\$35,523		\$105	\$35,628		\$0	\$35,628	\$0	\$35,628
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$86	\$0	\$86	E-25	\$0	\$86	100.00%	\$0	\$86	\$0	\$86
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$12	\$12	100.00%	\$0	\$12	\$0	\$12
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$86	\$0	\$86		\$12	\$98		\$0	\$98	\$0	\$98
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$1,952	\$0	\$1,952	E-35	-\$1,160	\$792	100.00%	\$0	\$792	\$0	\$792
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Fawn Lake
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$8	\$8	100.00%	\$0	\$8	\$0	\$8
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,952	\$0	\$1,952		-\$1,152	\$800		\$0	\$800	\$0	\$800
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-47	\$804	\$804	100.00%	\$0	\$804	\$591	\$213
48	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-49	\$51	\$51	100.00%	\$0	\$51	\$0	\$51
50	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-50	\$13	\$13	100.00%	\$0	\$13	\$0	\$13
51	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$3,749	\$0	\$3,749	E-54	\$1,284	\$5,033	100.00%	\$0	\$5,033	\$0	\$5,033
55	928.100	Regulatory Commission Expenses - DNR	\$229	\$0	\$229	E-55	\$219	\$448	100.00%	\$0	\$448	\$0	\$448
56	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-56	\$74	\$74	100.00%	\$0	\$74	\$0	\$74
57	930.200	Miscellaneous General Expenses	\$250	\$0	\$250	E-57	\$0	\$250	100.00%	\$0	\$250	\$0	\$250
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$4,228	\$0	\$4,228		\$2,445	\$6,673		\$0	\$6,673	\$591	\$6,082
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$1,258	See note (1)	See note (1)	E-61	See note (1)	\$1,258	100.00%	\$1,562	\$2,820	See note (1)	See note (1)
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$1,258	\$0	\$0		\$0	\$1,258		\$1,562	\$2,820	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Tax	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		TOTAL OPERATING EXPENSE	\$44,262	\$0	\$43,004		\$1,410	\$45,672		\$1,562	\$47,234	\$591	\$43,823
73		NET INCOME BEFORE TAXES	-\$25,291					-\$26,701		-\$2,108	-\$28,809		
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$1,214	-\$1,214	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$1,214	-\$1,214		

Confluence Rivers - Fawn Lake
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	<u>-\$25,291</u>					<u>-\$26,701</u>		<u>-\$894</u>	<u>-\$27,595</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
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Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$26	\$26
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$26	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$497	-\$497
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$497	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$75	-\$75
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$75	
E-18	Operation Labor & Expenses	642.000	\$0	\$105	\$105	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$105		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$12	\$12	\$0	\$0	\$0
	1. To annualize line locate expense. (Dhority)		\$0	\$12		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,160	-\$1,160	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,952		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$44		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$716		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$32		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$8		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$591	\$213	\$804	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$215		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$591	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$2		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$51	\$51	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$36		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$15		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	\$13	\$13	\$0	\$0	\$0

Confluence Rivers - Fawn Lake
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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$13		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$1,284	\$1,284	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,284		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$219	\$219	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$229		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized level of DNR permitting fees. (Dhority)		\$0	\$148		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	\$74	\$74	\$0	\$0	\$0
	1. To Include an annualized level of PSC assessment expense. (Dhority)		\$0	\$74		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,562	\$1,562
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,562	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,214	-\$1,214
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,214	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$546	-\$546
Total Operating & Maint. Expense			\$591	\$819	\$1,410	\$0	\$348	\$348

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
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 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$28,809	\$3,827	\$3,901	\$3,974
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,820	\$2,820	\$2,820	\$2,820
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,820	\$2,820	\$2,820	\$2,820
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,561	\$1,561	\$1,561	\$1,561
7	Tax Straight-Line Depreciation		\$2,820	\$2,820	\$2,820	\$2,820
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,381	\$4,381	\$4,381	\$4,381
9	NET TAXABLE INCOME		-\$30,370	\$2,266	\$2,340	\$2,413
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$30,370	\$2,266	\$2,340	\$2,413
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$182	\$14	\$14	\$14
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$30,188	\$2,252	\$2,326	\$2,399
15	Federal Income Tax at the Rate of	3.420%	-\$1,032	\$77	\$80	\$82
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,032	\$77	\$80	\$82
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$30,370	\$2,266	\$2,340	\$2,413
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$516	\$39	\$40	\$41
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$29,854	\$2,227	\$2,300	\$2,372
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$182	\$14	\$14	\$14
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$30,370	\$2,266	\$2,340	\$2,413
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,032	\$77	\$80	\$82
28	Deduct Missouri Income Tax - City Inc. Tax		-\$182	\$14	\$14	\$14
29	City Taxable Income		-\$29,156	\$2,175	\$2,246	\$2,317
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,032	\$77	\$80	\$82
34	State Income Tax		-\$182	\$14	\$14	\$14
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,214	\$91	\$94	\$96
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,214	\$91	\$94	\$96

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.249%	8.403%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - FREEMAN HILLS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$13,214	\$13,214	\$13,214
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,044	\$1,064	\$1,084
4	Net Income Available	-\$37,789	-\$37,789	-\$37,789
5	Additional Net Income Required	\$38,833	\$38,853	\$38,873
6	Income Tax Requirement			
7	Required Current Income Tax	\$26	\$26	\$27
8	Current Income Tax Available	-\$1,593	-\$1,593	-\$1,593
9	Additional Current Tax Required	\$1,619	\$1,619	\$1,620
10	Revenue Requirement	\$40,452	\$40,472	\$40,493
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$40,452	\$40,472	\$40,493

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$36,474
2	Less Accumulated Depreciation Reserve		\$23,810
3	Net Plant In Service		\$12,664
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,036
6	Contributions in Aid of Construction Amortization		\$22,626
7	Prepayments		\$23
8	TOTAL ADD TO NET PLANT IN SERVICE		\$21,613
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$7
14	Contributions in Aid of Construction		\$21,070
15	TOTAL SUBTRACT FROM NET PLANT		\$21,063
16	Total Rate Base		\$13,214

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
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 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$5,000	P-6	\$0	\$5,000	100.00%	\$0	\$5,000
7	351.000	S&I Collection Plant	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$489	P-8	\$0	\$489	100.00%	\$0	\$489
9	352.200	Collection Sewers Gravity	\$19,027	P-9	\$0	\$19,027	100.00%	\$0	\$19,027
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$24,516		\$0	\$24,516		\$0	\$24,516
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$6,000	P-19	\$0	\$6,000	100.00%	\$0	\$6,000
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$2,660	P-21	\$0	\$2,660	100.00%	\$0	\$2,660
22	372.000	Oxidation Lagoons	\$3,298	P-22	\$0	\$3,298	100.00%	\$0	\$3,298
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,958		\$0	\$11,958		\$0	\$11,958
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$36,474		\$0	\$36,474		\$0	\$36,474

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$15	R-8	\$0	\$15	100.00%	\$0	\$15
9	352.200	Collection Sewers Gravity	\$17,319	R-9	\$0	\$17,319	100.00%	\$0	\$17,319
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$17,334		\$0	\$17,334		\$0	\$17,334
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$62	R-21	\$0	\$62	100.00%	\$0	\$62
22	372.000	Oxidation Lagoons	\$6,414	R-22	\$0	\$6,414	100.00%	\$0	\$6,414
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$6,476		\$0	\$6,476		\$0	\$6,476
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$23,810		\$0	\$23,810		\$0	\$23,810

Confluence Rivers - Freeman Hills
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$5,000	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
8	352.100	Collection Sewers Force	\$489	2.00%	\$10	0	0.00%
9	352.200	Collection Sewers Gravity	\$19,027	2.00%	\$381	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$24,516		\$391		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$6,000	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$2,660	4.00%	\$106	0	0.00%
22	372.000	Oxidation Lagoons	\$3,298	5.00%	\$165	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,958		\$271		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$36,474		\$662		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$281	43.61	14.91	28.70	0.078630	\$22
3	Employee Benefits	\$17	43.61	-2.53	46.14	0.126411	\$2
4	Electric Expense	\$0	43.61	42.40	1.21	0.003315	\$0
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$4	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$41,695	43.61	52.07	-8.46	-0.023178	-\$966
8	TOTAL OPERATION AND MAINT. EXPENSE	\$41,997					-\$942
9	TAXES						
10	FICA - Employer Portion	\$23	43.61	16.48	27.13	0.074329	\$2
11	FUTA	\$1	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$4	43.61	16.09	27.52	0.075397	\$0
13	Property Tax	\$144	43.61	286.40	-242.79	-0.665178	-\$96
14	TOTAL TAXES	\$172					-\$94
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,036
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$22	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$4	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$436	43.61	38.00	5.61	0.015370	\$7
21	TOTAL OFFSET FROM RATE BASE	\$462					\$7
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,029

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$3,207	See note (1)	See note (1)	Rev-2	See note (1)	\$3,207	100.00%	-\$6	\$3,201	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$220			Rev-3		\$220	100.00%	\$0	\$220		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$3,427					\$3,427		-\$6	\$3,421		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$7		\$0	\$7	\$0	\$7
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$3,400	\$0	\$3,400	E-9	-\$2,125	\$1,275	100.00%	\$0	\$1,275	\$0	\$1,275
10		TOTAL PUMPING OPERATIONS EXPENSES	\$3,400	\$0	\$3,400		-\$2,125	\$1,275		\$0	\$1,275	\$0	\$1,275
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$33,924	\$0	\$33,924	E-16	-\$54	\$33,870	100.00%	\$0	\$33,870	\$0	\$33,870
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$33,924	\$0	\$33,924		-\$54	\$33,870		\$0	\$33,870	\$0	\$33,870
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$5,757	\$0	\$5,757	E-21	\$0	\$5,757	100.00%	\$0	\$5,757	\$0	\$5,757
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$5,757	\$0	\$5,757		\$0	\$5,757		\$0	\$5,757	\$0	\$5,757
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$634	\$0	\$634	E-25	-\$197	\$437	100.00%	\$0	\$437	\$0	\$437
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$4	\$4	100.00%	\$0	\$4	\$0	\$4
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$634	\$0	\$634		-\$193	\$441		\$0	\$441	\$0	\$441
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$447	\$447	100.00%	\$0	\$447	\$326	\$121
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$28	\$28	100.00%	\$0	\$28	\$0	\$28
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$754	\$0	\$754	E-39	-\$712	\$42	100.00%	\$0	\$42	\$0	\$42
40	928.100	Regulatory Commission Expenses - DNR	\$375	\$0	\$375	E-40	-\$293	\$82	100.00%	\$0	\$82	\$0	\$82
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$41	\$41	100.00%	\$0	\$41	\$0	\$41
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$1,129	\$0	\$1,129		-\$482	\$647		\$0	\$647	\$326	\$321
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$707	See note (1)	See note (1)	E-46	See note (1)	\$707	100.00%	-\$45	\$662	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Property	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$707	\$0	\$0		\$0	\$707		-\$45	\$662	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Tax	\$142	\$0	\$142	E-55	\$2	\$144	100.00%	\$0	\$144	\$0	\$144
56		TOTAL OTHER OPERATING EXPENSE	\$142	\$0	\$142		\$2	\$144		\$0	\$144	\$0	\$144
57		TOTAL OPERATING EXPENSE	\$45,693	\$0	\$44,986		-\$2,845	\$42,848		-\$45	\$42,803	\$326	\$41,815
58		NET INCOME BEFORE TAXES	-\$42,266					-\$39,421		\$39	-\$39,382		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,593	-\$1,593	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,593	-\$1,593		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$42,266					-\$39,421		\$1,632	-\$37,789		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	-\$6	-\$6
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$6	
E-6	Maint of Services to Customers	713.000	\$0	\$7	\$7	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$7		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$2,125	-\$2,125	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$2,125		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	-\$54	-\$54	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$54		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$197	-\$197	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$634		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$24		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$395		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$18		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$4	\$4	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$4		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$326	\$121	\$447	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$121		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$326	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$28	\$28	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$20		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$8		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$7	\$7	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$7		\$0	\$0	
E-39	Property Insurance	924.400	\$0	-\$712	-\$712	\$0	\$0	\$0

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$712		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$293	-\$293	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$375		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$82		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$41	\$41	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$41		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$45	-\$45
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$45	
E-55	Property Tax	408.160	\$0	\$2	\$2	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$2		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,593	-\$1,593
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,593	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$6	-\$6
Total Operating & Maint. Expense			\$326	-\$3,171	-\$2,845	\$0	-\$1,638	-\$1,638

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$39,382	\$1,070	\$1,090	\$1,111
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$662	\$662	\$662	\$662
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$662	\$662	\$662	\$662
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$436	\$436	\$436	\$436
7	Tax Straight-Line Depreciation		\$662	\$662	\$662	\$662
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,098	\$1,098	\$1,098	\$1,098
9	NET TAXABLE INCOME		-\$39,818	\$634	\$654	\$675
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$39,818	\$634	\$654	\$675
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$239	\$4	\$4	\$4
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$39,579	\$630	\$650	\$671
15	Federal Income Tax at the Rate of	3.420%	-\$1,354	\$22	\$22	\$23
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,354	\$22	\$22	\$23
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$39,818	\$634	\$654	\$675
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$677	\$11	\$11	\$12
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$39,141	\$623	\$643	\$663
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$239	\$4	\$4	\$4
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$39,818	\$634	\$654	\$675
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,354	\$22	\$22	\$23
28	Deduct Missouri Income Tax - City Inc. Tax		-\$239	\$4	\$4	\$4
29	City Taxable Income		-\$38,225	\$608	\$628	\$648
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,354	\$22	\$22	\$23
34	State Income Tax		-\$239	\$4	\$4	\$4
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,593	\$26	\$26	\$27
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,593	\$26	\$26	\$27

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.097%	8.247%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - GLEN MEADOWS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$372,309	\$372,309	\$372,309
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$29,412	\$29,971	\$30,529
4	Net Income Available	\$5,478	\$5,478	\$5,478
5	Additional Net Income Required	\$23,934	\$24,493	\$25,051
6	Income Tax Requirement			
7	Required Current Income Tax	\$713	\$736	\$760
8	Current Income Tax Available	-\$284	-\$284	-\$284
9	Additional Current Tax Required	\$997	\$1,020	\$1,044
10	Revenue Requirement	\$24,931	\$25,513	\$26,095
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$24,931	\$25,513	\$26,095

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$801,667
2	Less Accumulated Depreciation Reserve		\$430,623
3	Net Plant In Service		<u>\$371,044</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,826
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,890
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,064</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$10
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$189
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$201</u>
16	Total Rate Base		<u><u>\$372,309</u></u>

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$342,175	P-6	\$0	\$342,175	100.00%	\$0	\$342,175
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$404,638	P-8	\$0	\$404,638	100.00%	\$0	\$404,638
9	353.000	Services to Sewer Customers	\$54,854	P-9	\$0	\$54,854	100.00%	\$0	\$54,854
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$801,667		\$0	\$801,667		\$0	\$801,667
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$801,667		\$0	\$801,667		\$0	\$801,667

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$260,556	R-6	\$0	\$260,556	100.00%	\$0	\$260,556
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$149,890	R-8	\$0	\$149,890	100.00%	\$0	\$149,890
9	353.000	Services to Sewer Customers	\$20,177	R-9	\$0	\$20,177	100.00%	\$0	\$20,177
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$430,623		\$0	\$430,623		\$0	\$430,623
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$430,623		\$0	\$430,623		\$0	\$430,623

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$342,175	4.00%	\$13,687	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$404,638	2.00%	\$8,093	0	0.00%
9	353.000	Services to Sewer Customers	\$54,854	2.00%	\$1,097	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$801,667		\$22,877		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		Total Depreciation	\$801,667		\$22,877		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,093	43.61	14.91	28.70	0.078630	\$322
3	Employee Benefits	\$243	43.61	-2.53	46.14	0.126411	\$31
4	Electric Expense	\$10,111	43.61	42.40	1.21	0.003315	\$34
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$0	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$34,372	43.61	67.44	-23.83	-0.065288	-\$2,244
8	TOTAL OPERATION AND MAINT. EXPENSE	\$48,819					-\$1,857
9	TAXES						
10	FICA - Employer Portion	\$331	43.61	16.48	27.13	0.074329	\$25
11	FUTA	\$17	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$65	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$413					\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,826
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$626	43.61	38.00	5.61	0.015370	\$10
18	State Tax Offset	\$110	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$12,286	43.61	38.00	5.61	0.015370	\$189
21	TOTAL OFFSET FROM RATE BASE	\$13,022					\$201
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,625

Confluence Rivers - Glen Meadows
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$76,890	\$76,890	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$0					\$0		\$76,890	\$76,890		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$98	\$98	100.00%	\$0	\$98	\$0	\$98
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$98	\$98		\$0	\$98	\$0	\$98
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Equip	\$0	\$0	\$0	E-9	\$17,700	\$17,700	100.00%	\$0	\$17,700	\$0	\$17,700
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$17,700	\$17,700		\$0	\$17,700	\$0	\$17,700
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$10,111	\$10,111	100.00%	\$0	\$10,111	\$0	\$10,111
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$10,111	\$10,111		\$0	\$10,111	\$0	\$10,111
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$0	\$0	\$0	E-25	\$6,365	\$6,365	100.00%	\$0	\$6,365	\$0	\$6,365
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$6,365	\$6,365		\$0	\$6,365	\$0	\$6,365
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$6,514	\$6,514	100.00%	\$0	\$6,514	\$4,749	\$1,765
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$410	\$410	100.00%	\$0	\$410	\$0	\$410
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$0	\$0	\$0	E-39	\$5,727	\$5,727	100.00%	\$0	\$5,727	\$0	\$5,727
40	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-40	\$1,193	\$1,193	100.00%	\$0	\$1,193	\$0	\$1,193
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$594	\$594	100.00%	\$0	\$594	\$0	\$594
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$14,545	\$14,545		\$0	\$14,545	\$4,749	\$9,796
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-46	See note (1)	\$0	100.00%	\$22,877	\$22,877	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Property	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$22,877	\$22,877	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Tax	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$48,819	\$48,819		\$22,877	\$71,696	\$4,749	\$44,070
58		NET INCOME BEFORE TAXES	\$0					-\$48,819		\$54,013	\$5,194		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$284	-\$284	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$284	-\$284		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	\$0					-\$48,819		\$54,297	\$5,478		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Glen Meadows
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$76,890	\$76,890
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$76,890	
E-6	Maint of Services to Customers	713.000	\$0	\$98	\$98	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$98		\$0	\$0	
E-9	Pumping Labor & Equip	722.000	\$0	\$17,700	\$17,700	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$17,700		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$10,111	\$10,111	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$10,111		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$6,365	\$6,365	\$0	\$0	\$0
	1. To include an annualized level of billing software expense. (Dhority)		\$0	\$356		\$0	\$0	
	2. To include an annualized level of call center costs. (Dhority)		\$0	\$5,751		\$0	\$0	
	3. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$258		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$4,749	\$1,765	\$6,514	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,765		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$4,749	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$410	\$410	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$290		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$120		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$107	\$107	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$107		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$5,727	\$5,727	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,727		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,193	\$1,193	\$0	\$0	\$0
	1. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,193		\$0	\$0	

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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-41	Regulatory Commission Expenses - PSC	928,200	\$0	\$594	\$594	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$594		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403,000	\$0	\$0	\$0	\$0	\$22,877	\$22,877
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$22,877	
E-60	Current Income Taxes	409,100	\$0	\$0	\$0	\$0	-\$284	-\$284
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$284	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$76,890	\$76,890
Total Operating & Maint. Expense			\$4,749	\$44,070	\$48,819	\$0	\$22,593	\$22,593

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$5,194	\$30,125	\$30,707	\$31,289
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$22,877	\$22,877	\$22,877	\$22,877
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$22,877	\$22,877	\$22,877	\$22,877
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$12,286	\$12,286	\$12,286	\$12,286
7	Tax Straight-Line Depreciation		\$22,877	\$22,877	\$22,877	\$22,877
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$35,163	\$35,163	\$35,163	\$35,163
9	NET TAXABLE INCOME		-\$7,092	\$17,839	\$18,421	\$19,003
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$7,092	\$17,839	\$18,421	\$19,003
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$43	\$107	\$110	\$114
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$7,049	\$17,732	\$18,311	\$18,889
15	Federal Income Tax at the Rate of	3.420%	-\$241	\$606	\$626	\$646
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$241	\$606	\$626	\$646
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$7,092	\$17,839	\$18,421	\$19,003
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$121	\$303	\$313	\$323
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$6,971	\$17,536	\$18,108	\$18,680
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$43	\$107	\$110	\$114
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$7,092	\$17,839	\$18,421	\$19,003
27	Deduct Federal Income Tax - City Inc. Tax		-\$241	\$606	\$626	\$646
28	Deduct Missouri Income Tax - City Inc. Tax		-\$43	\$107	\$110	\$114
29	City Taxable Income		-\$6,808	\$17,126	\$17,685	\$18,243
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$241	\$606	\$626	\$646
34	State Income Tax		-\$43	\$107	\$110	\$114
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$284	\$713	\$736	\$760
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$284	\$713	\$736	\$760

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - GLEN MEADOWS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$405,933	\$405,933	\$405,933
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,069	\$32,678	\$33,287
4	Net Income Available	\$15,564	\$15,564	\$15,564
5	Additional Net Income Required	\$16,505	\$17,114	\$17,723
6	Income Tax Requirement			
7	Required Current Income Tax	\$778	\$803	\$828
8	Current Income Tax Available	\$91	\$91	\$91
9	Additional Current Tax Required	\$687	\$712	\$737
10	Revenue Requirement	\$17,192	\$17,826	\$18,460
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$17,192	\$17,826	\$18,460

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$844,559
2	Less Accumulated Depreciation Reserve		\$441,002
3	Net Plant In Service		<u>\$403,557</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$732
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,890
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,158</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$10
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$206
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$218</u>
16	Total Rate Base		<u><u>\$405,933</u></u>

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$46,495	P-7	\$0	\$46,495	100.00%	\$0	\$46,495
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$80,955	P-9	\$0	\$80,955	100.00%	\$0	\$80,955
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$127,450		\$0	\$127,450		\$0	\$127,450
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$69,526	P-16	\$0	\$69,526	100.00%	\$0	\$69,526
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$69,526		\$0	\$69,526		\$0	\$69,526
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$89,646	P-26	\$0	\$89,646	100.00%	\$0	\$89,646
27	343.000	Transmission and Distribution Mains	\$274,717	P-27	\$0	\$274,717	100.00%	\$0	\$274,717
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$283,220	P-30	\$0	\$283,220	100.00%	\$0	\$283,220
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$647,583		\$0	\$647,583		\$0	\$647,583
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$844,559		\$0	\$844,559		\$0	\$844,559

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$22,376	R-7	\$0	\$22,376	100.00%	\$0	\$22,376
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$31,168	R-9	\$0	\$31,168	100.00%	\$0	\$31,168
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$53,544		\$0	\$53,544		\$0	\$53,544
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$71,264	R-16	\$0	\$71,264	100.00%	\$0	\$71,264
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$71,264		\$0	\$71,264		\$0	\$71,264
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$43,142	R-26	\$0	\$43,142	100.00%	\$0	\$43,142
27	343.000	Transmission and Distribution Mains	\$101,248	R-27	\$0	\$101,248	100.00%	\$0	\$101,248
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$171,804	R-30	\$0	\$171,804	100.00%	\$0	\$171,804
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$316,194		\$0	\$316,194		\$0	\$316,194
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$441,002		\$0	\$441,002		\$0	\$441,002

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$46,495	2.50%	\$1,162	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$80,955	2.00%	\$1,619	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$127,450		\$2,781		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$69,526	10.00%	\$6,953	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$69,526		\$6,953		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$89,646	2.50%	\$2,241	0	0.00%
27	343.000	Transmission and Distribution Mains	\$274,717	2.00%	\$5,494	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$283,220	3.30%	\$9,346	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$647,583		\$17,081		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	67.00%	\$0	0	0.00%

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$844,559</u>		<u>\$26,815</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,093	43.61	14.91	28.70	0.078630	\$322
3	Employee Benefits	\$243	43.61	-2.53	46.14	0.126411	\$31
4	Electric Expense	\$12,366	43.61	42.40	1.21	0.003315	\$41
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$0	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$17,718	43.61	67.45	-23.84	-0.065315	-\$1,157
8	TOTAL OPERATION AND MAINT. EXPENSE	\$34,420					-\$763
9	TAXES						
10	FICA - Employer Portion	\$331	43.61	16.48	27.13	0.074329	\$25
11	FUTA	\$17	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$65	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$413					\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$732
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$683	43.61	38.00	5.61	0.015370	\$10
18	State Tax Offset	\$120	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$13,396	43.61	38.00	5.61	0.015370	\$206
21	TOTAL OFFSET FROM RATE BASE	\$14,199					\$218
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$514

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$76,890	\$76,890	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$0					\$0		\$76,890	\$76,890		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-12	\$12,366	\$12,366	100.00%	\$0	\$12,366	\$0	\$12,366
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$0	\$0	\$0		\$12,366	\$12,366		\$0	\$12,366	\$0	\$12,366
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$98	\$98	100.00%	\$0	\$98	\$0	\$98
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$0	\$0	\$0		\$98	\$98		\$0	\$98	\$0	\$98
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$0	\$0	\$0	E-35	\$6,364	\$6,364	100.00%	\$0	\$6,364	\$0	\$6,364
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$6,364	\$6,364		\$0	\$6,364	\$0	\$6,364
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-47	\$7,261	\$7,261	100.00%	\$0	\$7,261	\$5,546	\$1,715
48	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-49	\$410	\$410	100.00%	\$0	\$410	\$0	\$410
50	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-50	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
51	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$0	\$0	\$0	E-54	\$5,727	\$5,727	100.00%	\$0	\$5,727	\$0	\$5,727
55	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-55	\$1,493	\$1,493	100.00%	\$0	\$1,493	\$0	\$1,493
56	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-56	\$594	\$594	100.00%	\$0	\$594	\$0	\$594
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$15,592	\$15,592		\$0	\$15,592	\$5,546	\$10,046
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-61	See note (1)	\$0	100.00%	\$26,815	\$26,815	See note (1)	See note (1)
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$26,815	\$26,815	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Tax	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$34,420	\$34,420		\$26,815	\$61,235	\$5,546	\$28,874
73		NET INCOME BEFORE TAXES	\$0					-\$34,420		\$50,075	\$15,655		
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	\$91	\$91	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		\$91	\$91		

Confluence Rivers - Glen Meadows
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79	0.000	Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$0					<u>-\$34,420</u>		<u>\$49,984</u>	<u>\$15,564</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$76,890	\$76,890
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$76,890	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$12,366	\$12,366	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$12,366		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$98	\$98	\$0	\$0	\$0
	1. To Include an annualized level amount of line locate expense. (Dhority)		\$0	\$98		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$6,364	\$6,364	\$0	\$0	\$0
	1. To include an annualized level of billing software expense. (Dhority)		\$0	\$356		\$0	\$0	
	2. To include an annualized level of call center costs. (Dhority)		\$0	\$5,750		\$0	\$0	
	3. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$258		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$5,546	\$1,715	\$7,261	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,730		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,546	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$15		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$410	\$410	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$290		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$120		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	\$107	\$107	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$107		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$5,727	\$5,727	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,727		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,493	\$1,493	\$0	\$0	\$0
	1. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,193		\$0	\$0	

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	\$594	\$594	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$594		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$26,815	\$26,815
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$26,815	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$91	\$91
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$91	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$76,890	\$76,890
Total Operating & Maint. Expense			\$5,546	\$28,874	\$34,420	\$0	\$26,906	\$26,906

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$15,655	\$32,847	\$33,481	\$34,115
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$26,815	\$26,815	\$26,815	\$26,815
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$26,815	\$26,815	\$26,815	\$26,815
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,396	\$13,396	\$13,396	\$13,396
7	Tax Straight-Line Depreciation		\$26,815	\$26,815	\$26,815	\$26,815
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$40,211	\$40,211	\$40,211	\$40,211
9	NET TAXABLE INCOME		\$2,259	\$19,451	\$20,085	\$20,719
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$2,259	\$19,451	\$20,085	\$20,719
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$14	\$117	\$120	\$124
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$2,245	\$19,334	\$19,965	\$20,595
15	Federal Income Tax at the Rate of	3.420%	\$77	\$661	\$683	\$704
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	\$77	\$661	\$683	\$704
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$2,259	\$19,451	\$20,085	\$20,719
20	Deduct Federal Income Tax at the Rate of	50.000%	\$39	\$331	\$342	\$352
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$2,220	\$19,120	\$19,743	\$20,367
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$14	\$117	\$120	\$124
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$2,259	\$19,451	\$20,085	\$20,719
27	Deduct Federal Income Tax - City Inc. Tax		\$77	\$661	\$683	\$704
28	Deduct Missouri Income Tax - City Inc. Tax		\$14	\$117	\$120	\$124
29	City Taxable Income		\$2,168	\$18,673	\$19,282	\$19,891
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$77	\$661	\$683	\$704
34	State Income Tax		\$14	\$117	\$120	\$124
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$91	\$778	\$803	\$828
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$91	\$778	\$803	\$828

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - HILLCREST MANOR
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$546,300	\$546,300	\$546,300
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$43,158	\$43,977	\$44,797
4	Net Income Available	\$138,067	\$138,067	\$138,067
5	Additional Net Income Required	-\$94,909	-\$94,090	-\$93,270
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$94,909	-\$94,090	-\$93,270
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$94,909	-\$94,090	-\$93,270

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$936,016
2	Less Accumulated Depreciation Reserve		\$374,001
3	Net Plant In Service		<u>\$562,015</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,094
6	Contributions in Aid of Construction Amortization		\$99,092
7	Prepayments		\$4,246
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$105,432</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$277
14	Contributions in Aid of Construction		\$121,424
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$121,147</u>
16	Total Rate Base		<u><u>\$546,300</u></u>

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$40,283	P-7	\$0	\$40,283	100.00%	\$0	\$40,283
8	352.200	Collection Sewers Gravity	\$103,146	P-8	\$0	\$103,146	100.00%	\$0	\$103,146
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$7,186	P-10	\$0	\$7,186	100.00%	\$0	\$7,186
11		TOTAL COLLECTION PLANT	\$150,615		\$0	\$150,615		\$0	\$150,615
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$27,696	P-14	\$0	\$27,696	100.00%	\$0	\$27,696
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$27,696		\$0	\$27,696		\$0	\$27,696
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$79,082	P-20	\$0	\$79,082	100.00%	\$0	\$79,082
21	372.000	Treatment & Disposal Equipment - 372	\$474,565	P-21	\$0	\$474,565	100.00%	\$0	\$474,565
22	372.100	Oxidation Lagoons	\$91,204	P-22	\$0	\$91,204	100.00%	\$0	\$91,204
23	373.000	Plant Sewers	\$43,193	P-23	\$0	\$43,193	100.00%	\$0	\$43,193
24	374.000	Outfall Sewer Lines	\$41,306	P-24	\$0	\$41,306	100.00%	\$0	\$41,306
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$729,350		\$0	\$729,350		\$0	\$729,350
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$681	P-29	\$0	\$681	100.00%	\$0	\$681
30	391.100	Office Furn Equip (IT)	\$531	P-30	\$0	\$531	100.00%	\$0	\$531
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$27,143	P-36	\$0	\$27,143	100.00%	\$0	\$27,143
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$28,355		\$0	\$28,355		\$0	\$28,355
40		TOTAL PLANT IN SERVICE	\$936,016		\$0	\$936,016		\$0	\$936,016

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$4,277	R-7	\$0	\$4,277	100.00%	\$0	\$4,277
8	352.200	Collection Sewers Gravity	\$48,607	R-8	\$0	\$48,607	100.00%	\$0	\$48,607
9	353.000	Services to Sewer Customers	\$6,643	R-9	\$0	\$6,643	100.00%	\$0	\$6,643
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$59,527		\$0	\$59,527		\$0	\$59,527
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$7,282	R-14	\$0	\$7,282	100.00%	\$0	\$7,282
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$7,282		\$0	\$7,282		\$0	\$7,282
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$8,969	R-20	\$0	\$8,969	100.00%	\$0	\$8,969
21	372.000	Treatment & Disposal Equipment - 372	\$178,140	R-21	\$0	\$178,140	100.00%	\$0	\$178,140
22	372.100	Oxidation Lagoons	\$91,479	R-22	\$0	\$91,479	100.00%	\$0	\$91,479
23	373.000	Plant Sewers	\$8,279	R-23	\$0	\$8,279	100.00%	\$0	\$8,279
24	374.000	Outfall Sewer Lines	\$6,333	R-24	\$0	\$6,333	100.00%	\$0	\$6,333
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$293,200		\$0	\$293,200		\$0	\$293,200
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$265	R-29	\$0	\$265	100.00%	\$0	\$265
30	391.100	Office Furn Equip (IT)	\$595	R-30	\$0	\$595	100.00%	\$0	\$595
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$743	R-32	\$0	\$743	100.00%	\$0	\$743
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$12,389	R-36	\$0	\$12,389	100.00%	\$0	\$12,389
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$13,992		\$0	\$13,992		\$0	\$13,992
40		TOTAL DEPRECIATION RESERVE	\$374,001		\$0	\$374,001		\$0	\$374,001

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$40,283	2.00%	\$806	0	0.00%
8	352.200	Collection Sewers Gravity	\$103,146	2.00%	\$2,063	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$7,186	3.30%	\$237	0	0.00%
11		TOTAL COLLECTION PLANT	\$150,615		\$3,106		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$27,696	10.00%	\$2,770	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$27,696		\$2,770		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$79,082	4.00%	\$3,163	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$474,565	5.00%	\$23,728	0	0.00%
22	372.100	Oxidation Lagoons	\$91,204	20.00%	\$18,241	0	0.00%
23	373.000	Plant Sewers	\$43,193	2.50%	\$1,080	0	0.00%
24	374.000	Outfall Sewer Lines	\$41,306	2.00%	\$826	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$729,350		\$47,038		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$681	5.00%	\$34	0	0.00%
30	391.100	Office Furn Equip (IT)	\$531	14.30%	\$76	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$27,143	6.70%	\$1,819	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$28,355		\$1,929		
40		Total Depreciation	\$936,016		\$54,843		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,462	43.61	14.91	28.70	0.078630	\$351
3	Employee Benefits	\$265	43.61	-2.53	46.14	0.126411	\$33
4	Electric Expense	\$7,110	43.61	42.40	1.21	0.003315	\$24
5	Chemicals	\$1,038	43.61	18.97	24.64	0.067507	\$70
6	Uncollectible Accounts	\$70	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$46,430	43.61	30.13	13.48	0.036932	\$1,715
8	TOTAL OPERATION AND MAINT. EXPENSE	\$59,375					\$2,193
9	TAXES						
10	FICA - Employer Portion	\$361	43.61	16.48	27.13	0.074329	\$27
11	FUTA	\$19	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$71	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$198	43.61	286.40	-242.79	-0.665178	-\$132
14	TOTAL TAXES	\$649					-\$99
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,094
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,028	43.61	38.00	5.61	0.015370	\$277
21	TOTAL OFFSET FROM RATE BASE	\$18,028					\$277
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,371

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$239,285	See note (1)	See note (1)	Rev-2	See note (1)	\$239,285	100.00%	\$6,382	\$245,667	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$2,103			Rev-3		\$2,103	100.00%	\$2,409	\$4,512		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$241,388					\$241,388		\$8,791	\$250,179		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$621	\$621	100.00%	\$0	\$621	\$0	\$621
6	713.000	Maint of Services to Customers	\$37	\$0	\$37	E-6	\$87	\$124	100.00%	\$0	\$124	\$0	\$124
7		TOTAL COLLECTION MAINT. EXPENSES	\$37	\$0	\$37		\$708	\$745		\$0	\$745	\$0	\$745
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$165	\$0	\$165	E-9	\$202	\$367	100.00%	\$0	\$367	\$0	\$367
10		TOTAL PUMPING OPERATIONS EXPENSES	\$165	\$0	\$165		\$202	\$367		\$0	\$367	\$0	\$367
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$999	\$0	\$999	E-12	\$0	\$999	100.00%	\$0	\$999	\$0	\$999
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$999	\$0	\$999		\$0	\$999		\$0	\$999	\$0	\$999
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,038	\$0	\$1,038	E-15	\$0	\$1,038	100.00%	\$0	\$1,038	\$0	\$1,038
16	742.000	Treatment Labor & Expenses	\$16,866	\$0	\$16,866	E-16	\$1,981	\$18,847	100.00%	\$0	\$18,847	\$0	\$18,847
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$7,110	\$0	\$7,110	E-17	\$0	\$7,110	100.00%	\$0	\$7,110	\$0	\$7,110
18	744.000	Misc Expenses - T&D	\$125	\$0	\$125	E-18	\$0	\$125	100.00%	\$0	\$125	\$0	\$125
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$25,139	\$0	\$25,139		\$1,981	\$27,120		\$0	\$27,120	\$0	\$27,120
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$3,350	\$3,350	100.00%	\$0	\$3,350	\$0	\$3,350
22	751.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$3,350	\$3,350		\$0	\$3,350	\$0	\$3,350
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$8,350	\$0	\$8,350	E-25	-\$1,410	\$6,940	100.00%	\$0	\$6,940	\$0	\$6,940
26	903.280	Cust Records & Collection Expense	\$2,075	\$0	\$2,075	E-26	\$0	\$2,075	100.00%	\$0	\$2,075	\$0	\$2,075
27	904.000	Uncollectible Accounts	\$3,878	\$0	\$3,878	E-27	-\$3,808	\$70	100.00%	\$0	\$70	\$0	\$70
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,303	\$0	\$14,303		-\$5,218	\$9,085		\$0	\$9,085	\$0	\$9,085
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$47	\$0	\$47	E-30	\$0	\$47	100.00%	\$0	\$47	\$0	\$47
31	922.000	Admin Expenses Transferred - Cr	\$9,154	\$0	\$9,154	E-31	-\$2,053	\$7,101	100.00%	\$0	\$7,101	\$5,177	\$1,924
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$351	\$0	\$351	E-33	\$96	\$447	100.00%	\$0	\$447	\$0	\$447
34	923.500	Outside Services Employed - Accounting	\$3,832	\$0	\$3,832	E-34	-\$3,716	\$116	100.00%	\$0	\$116	\$0	\$116
35	923.600	Outside Services Employed - Easements	\$414	\$0	\$414	E-35	-\$414	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$1,152	\$0	\$1,152	E-36	\$0	\$1,152	100.00%	\$0	\$1,152	\$0	\$1,152
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor	
			L + M = K											
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
39	924.400	Property Insurance	\$4,651	\$0	\$4,651	E-39	\$2,248	\$6,899	100.00%	\$0	\$6,899	\$0	\$6,899	
40	928.100	Regulatory Commission Expenses - DNR	\$160	\$0	\$160	E-40	\$1,140	\$1,300	100.00%	\$0	\$1,300	\$0	\$1,300	
41	928.200	Regulatory Commission Expenses - PSC	\$4,134	\$0	\$4,134	E-41	-\$3,487	\$647	100.00%	\$0	\$647	\$0	\$647	
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
44		TOTAL ADMIN. & GENERAL EXPENSES	\$23,895	\$0	\$23,895		-\$6,186	\$17,709		\$0	\$17,709	\$5,177	\$12,532	
45		DEPRECIATION EXPENSE												
46	403.000	Depreciation Expense, Dep. Exp.	\$33,363	See note (1)	See note (1)	E-46	See note (1)	\$33,363	100.00%	\$21,480	\$54,843	See note (1)	See note (1)	
47	403.200	Depreciation - 403.2	-\$2,428			E-47	-\$2,428	-\$2,428	100.00%	\$0	-\$2,428			
48	405.000	Amortization of Other Utility Plant	\$0			E-48	\$0	\$0	100.00%	\$0	\$0			
49	407.400	Amortization of Property Losses	\$0			E-49	\$0	\$0	100.00%	\$0	\$0			
50		TOTAL DEPRECIATION EXPENSE	\$30,935	\$0	\$0		\$0	\$30,935		\$21,480	\$52,415	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$123	\$0	\$123	E-54	\$0	\$123	100.00%	\$0	\$123	\$0	\$123	
55	408.160	Property Tax	\$120	\$0	\$120	E-55	\$79	\$199	100.00%	\$0	\$199	\$0	\$199	
56		TOTAL OTHER OPERATING EXPENSE	\$243	\$0	\$243		\$79	\$322		\$0	\$322	\$0	\$322	
57		TOTAL OPERATING EXPENSE	\$95,716	\$0	\$64,781		-\$5,084	\$90,632		\$21,480	\$112,112	\$5,177	\$54,520	
58		NET INCOME BEFORE TAXES	\$145,672					\$150,756		-\$12,689	\$138,067			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		NET OPERATING INCOME	\$145,672					\$150,756		-\$12,689	\$138,067			

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$6,382	\$6,382
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$6,382	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	\$2,409	\$2,409
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$2,409	
E-5	Maint of Collection Sewers	712.000	\$0	\$621	\$621	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$621		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$87	\$87	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$87		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$202	\$202	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$202		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$1,981	\$1,981	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,981		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$3,350	\$3,350	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,350		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,410	-\$1,410	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$8,350		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$389		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$6,269		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$282		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	-\$3,808	-\$3,808	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$3,808		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$5,177	-\$7,230	-\$2,053	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$9,154		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,924		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,177	\$0		\$0	\$0	

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-33	Outside Services Employed - Legal	923.400	\$0	\$96	\$96	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$351		\$0	\$0	
	2. To include a normalized amount of legal expense. (Dhority)		\$0	\$316		\$0	\$0	
	3. To include normalized level of rate case expense. (Dhority)		\$0	\$131		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$3,716	-\$3,716	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,832		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$116		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	-\$414	-\$414	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$414		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$2,248	\$2,248	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,248		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,140	\$1,140	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$160		\$0	\$0	
	2 To include an annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,300		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$3,487	-\$3,487	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,134		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$647		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$21,480	\$21,480
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$21,480	
	No Adjustment		\$0	\$0		\$0	\$0	
E-55	Property Tax	408.160	\$0	\$79	\$79	\$0	\$0	\$0
	1. To include an annualized level of property tax. (Lyons)		\$0	\$79		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$8,791	\$8,791
Total Operating & Maint. Expense			\$5,177	-\$10,261	-\$5,084	\$0	\$21,480	\$21,480

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$138,067	\$43,158	\$43,977	\$44,797
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,415	\$52,415	\$52,415	\$52,415
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,415	\$52,415	\$52,415	\$52,415
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,028	\$18,028	\$18,028	\$18,028
7	Tax Straight-Line Depreciation		\$52,415	\$52,415	\$52,415	\$52,415
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$70,443	\$70,443	\$70,443	\$70,443
9	NET TAXABLE INCOME		\$120,039	\$25,130	\$25,949	\$26,769
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$120,039	\$25,130	\$25,949	\$26,769
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - HILLCREST MANOR
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$413,887	\$413,887	\$413,887
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,697	\$33,318	\$33,939
4	Net Income Available	\$104,730	\$104,730	\$104,730
5	Additional Net Income Required	-\$72,033	-\$71,412	-\$70,791
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$72,033	-\$71,412	-\$70,791
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$72,033	-\$71,412	-\$70,791

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$802,979
2	Less Accumulated Depreciation Reserve		\$365,882
3	Net Plant In Service		<u>\$437,097</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,619
6	Contributions in Aid of Construction Amortization		\$5,355
7	Prepayments		\$3,990
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$11,964</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$210
14	Contributions in Aid of Construction		\$35,384
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$35,174</u>
16	Total Rate Base		<u><u>\$413,887</u></u>

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$185,976	P-7	\$0	\$185,976	100.00%	\$0	\$185,976
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$44,640	P-9	\$0	\$44,640	100.00%	\$0	\$44,640
10	316.000	Supply Mains	\$1,162	P-10	\$0	\$1,162	100.00%	\$0	\$1,162
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$231,778		\$0	\$231,778		\$0	\$231,778
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$164,612	P-15	\$0	\$164,612	100.00%	\$0	\$164,612
16	325.000	Electric Pumping Equipment	\$16,417	P-16	\$0	\$16,417	100.00%	\$0	\$16,417
17	325.100	Electric Pumps - Submersible	\$41,021	P-17	\$0	\$41,021	100.00%	\$0	\$41,021
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$222,050		\$0	\$222,050		\$0	\$222,050
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$33,087	P-22	\$0	\$33,087	100.00%	\$0	\$33,087
23		TOTAL WATER TREATMENT PLANT	\$33,087		\$0	\$33,087		\$0	\$33,087
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$128,718	P-26	\$0	\$128,718	100.00%	\$0	\$128,718
27	343.000	Transmission and Distribution Mains	\$88,593	P-27	\$0	\$88,593	100.00%	\$0	\$88,593
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$2,353	P-29	\$0	\$2,353	100.00%	\$0	\$2,353
30	346.000	Meters	\$68,321	P-30	\$0	\$68,321	100.00%	\$0	\$68,321
31	347.000	Meter Installations	\$2,984	P-31	\$0	\$2,984	100.00%	\$0	\$2,984
32	348.000	Hydrants	\$13,420	P-32	\$0	\$13,420	100.00%	\$0	\$13,420
33		TOTAL TRANSMISSION & DIST. PLANT	\$304,389		\$0	\$304,389		\$0	\$304,389
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$681	P-38	\$0	\$681	100.00%	\$0	\$681
39	391.100	Office Furn Equip (IT)	\$531	P-39	\$0	\$531	100.00%	\$0	\$531
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$10,463	P-45	\$0	\$10,463	100.00%	\$0	\$10,463
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$11,675		\$0	\$11,675		\$0	\$11,675
49		TOTAL PLANT IN SERVICE	\$802,979		\$0	\$802,979		\$0	\$802,979

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$50,453	R-7	\$0	\$50,453	100.00%	\$0	\$50,453
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$11,882	R-9	\$0	\$11,882	100.00%	\$0	\$11,882
10	316.000	Supply Mains	\$1,279	R-10	\$0	\$1,279	100.00%	\$0	\$1,279
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$63,614		\$0	\$63,614		\$0	\$63,614
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$62,825	R-15	\$0	\$62,825	100.00%	\$0	\$62,825
16	325.000	Electric Pumping Equipment	\$5,883	R-16	\$0	\$5,883	100.00%	\$0	\$5,883
17	325.100	Electric Pumps - Submersible	\$41,979	R-17	\$0	\$41,979	100.00%	\$0	\$41,979
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$110,687		\$0	\$110,687		\$0	\$110,687
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$4,804	R-22	\$0	\$4,804	100.00%	\$0	\$4,804
23		TOTAL WATER TREATMENT PLANT	\$4,804		\$0	\$4,804		\$0	\$4,804
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$28,005	R-26	\$0	\$28,005	100.00%	\$0	\$28,005
27	343.000	Transmission and Distribution Mains	\$59,635	R-27	\$0	\$59,635	100.00%	\$0	\$59,635
28	344.000	Fire Mains	\$1,409	R-28	\$0	\$1,409	100.00%	\$0	\$1,409
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$84,741	R-30	\$0	\$84,741	100.00%	\$0	\$84,741
31	347.000	Meter Installations	\$717	R-31	\$0	\$717	100.00%	\$0	\$717
32	348.000	Hydrants	\$7,580	R-32	\$0	\$7,580	100.00%	\$0	\$7,580
33		TOTAL TRANSMISSION & DIST. PLANT	\$182,087		\$0	\$182,087		\$0	\$182,087
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$265	R-37	\$0	\$265	100.00%	\$0	\$265
38	391.000	Office Furniture and Equipment	\$595	R-38	\$0	\$595	100.00%	\$0	\$595
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$3,830	R-45	\$0	\$3,830	100.00%	\$0	\$3,830
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$4,690		\$0	\$4,690		\$0	\$4,690
49		TOTAL DEPRECIATION RESERVE	\$365,882		\$0	\$365,882		\$0	\$365,882

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$185,976	2.50%	\$4,649	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$44,640	2.00%	\$893	0	0.00%
10	316.000	Supply Mains	\$1,162	2.00%	\$23	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$231,778		\$5,565		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$164,612	4.00%	\$6,584	0	0.00%
16	325.000	Electric Pumping Equipment	\$16,417	10.00%	\$1,642	0	0.00%
17	325.100	Electric Pumps - Submersible	\$41,021	10.00%	\$4,102	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$222,050		\$12,328		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$33,087	2.90%	\$960	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$33,087		\$960		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$128,718	2.50%	\$3,218	0	0.00%
27	343.000	Transmission and Distribution Mains	\$88,593	2.00%	\$1,772	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$2,353	2.50%	\$59	0	0.00%
30	346.000	Meters	\$68,321	3.30%	\$2,255	0	0.00%
31	347.000	Meter Installations	\$2,984	2.50%	\$75	0	0.00%
32	348.000	Hydrants	\$13,420	2.00%	\$268	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$304,389		\$7,647		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$681	5.00%	\$34	0	0.00%
39	391.100	Office Furn Equip (IT)	\$531	20.00%	\$106	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$10,463	6.70%	\$701	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$11,675		\$841		
49		Total Depreciation	<u>\$802,979</u>		<u>\$27,341</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,391	43.61	14.91	28.70	0.078630	\$345
3	Employee Benefits	\$261	43.61	-2.53	46.14	0.126411	\$33
4	Electric Expense	\$6,595	43.61	42.40	1.21	0.003315	\$22
5	Chemicals	\$4,158	43.61	18.97	24.64	0.067507	\$281
6	Uncollectible Accounts	\$67	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$41,665	43.61	25.78	17.83	0.048849	\$2,035
8	TOTAL OPERATION AND MAINT. EXPENSE	\$57,137					\$2,716
9	TAXES						
10	FICA - Employer Portion	\$355	43.61	16.48	27.13	0.074329	\$26
11	FUTA	\$18	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$70	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$194	43.61	286.40	-242.79	-0.665178	-\$129
14	TOTAL TAXES	\$637					-\$97
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,619
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$13,658	43.61	38.00	5.61	0.015370	\$210
21	TOTAL OFFSET FROM RATE BASE	\$13,658					\$210
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,829

Confluence Rivers - Hillcrest Manor
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$189,137	See note (1)	See note (1)	Rev-2	See note (1)	\$189,137	100.00%	-\$11,799	\$177,338	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$2,103			Rev-3		\$2,103	100.00%	\$7,754	\$9,857		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$150			Rev-9		\$150	100.00%	-\$150	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$191,390					\$191,390		-\$4,195	\$187,195		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$598	\$598	100.00%	\$0	\$598	\$0	\$598
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$116	\$0	\$116		\$598	\$714		\$0	\$714	\$0	\$714
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$6,595	\$0	\$6,595	E-12	\$0	\$6,595	100.00%	\$0	\$6,595	\$0	\$6,595
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$6,595	\$0	\$6,595		\$0	\$6,595		\$0	\$6,595	\$0	\$6,595
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$4,158	\$0	\$4,158	E-17	\$0	\$4,158	100.00%	\$0	\$4,158	\$0	\$4,158
18	642.000	Operation Labor & Expenses	\$16,533	\$0	\$16,533	E-18	-\$585	\$15,948	100.00%	\$0	\$15,948	\$0	\$15,948
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$109	\$0	\$109	E-21	\$221	\$330	100.00%	\$0	\$330	\$0	\$330
22		TOTAL WATER TREATMENT EXPENSES	\$20,800	\$0	\$20,800		-\$364	\$20,436		\$0	\$20,436	\$0	\$20,436
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$1,169	\$0	\$1,169	E-25	\$0	\$1,169	100.00%	\$0	\$1,169	\$0	\$1,169
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$37	\$0	\$37	E-28	\$1,256	\$1,293	100.00%	\$0	\$1,293	\$0	\$1,293
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,206	\$0	\$1,206		\$1,256	\$2,462		\$0	\$2,462	\$0	\$2,462
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Customer Records & Collection Expense - Billing	\$7,985	\$0	\$7,985	E-35	-\$1,156	\$6,829	100.00%	\$0	\$6,829	\$0	\$6,829

Confluence Rivers - Hillcrest Manor
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
36	903.280	Customer Records & Collection Expense	\$1,985	\$0	\$1,985	E-36	\$0	\$1,985	100.00%	\$0	\$1,985	\$0	\$1,985
37	904.000	Uncollectible Accounts	\$3,709	\$0	\$3,709	E-37	-\$3,642	\$67	100.00%	\$0	\$67	\$0	\$67
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$13,679	\$0	\$13,679		-\$4,798	\$8,881		\$0	\$8,881	\$0	\$8,881
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$45	\$0	\$45	E-46	\$0	\$45	100.00%	\$0	\$45	\$0	\$45
47	922.000	Admin Expenses Transferred - Cr	\$8,755	\$0	\$8,755	E-47	-\$1,947	\$6,808	100.00%	\$0	\$6,808	\$5,096	\$1,712
48	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	923.400	Outside Services Employed - Legal	\$335	\$0	\$335	E-49	\$105	\$440	100.00%	\$0	\$440	\$0	\$440
50	923.500	Outside Services Employed - Accounting	\$3,665	\$0	\$3,665	E-50	-\$3,550	\$115	100.00%	\$0	\$115	\$0	\$115
51	923.600	Outside Services Employed - Easements	\$396	\$0	\$396	E-51	-\$396	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$1,102	\$0	\$1,102	E-52	\$0	\$1,102	100.00%	\$0	\$1,102	\$0	\$1,102
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$4,448	\$0	\$4,448	E-54	\$2,874	\$7,322	100.00%	\$0	\$7,322	\$0	\$7,322
55	928.100	Regulatory Commission Expenses - DNR	\$153	\$0	\$153	E-55	\$1,427	\$1,580	100.00%	\$0	\$1,580	\$0	\$1,580
56	928.200	Regulatory Commission Expenses - PSC	\$3,953	\$0	\$3,953	E-56	-\$3,316	\$637	100.00%	\$0	\$637	\$0	\$637
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$22,852	\$0	\$22,852		-\$4,803	\$18,049		\$0	\$18,049	\$5,096	\$12,953
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$31,907	See note (1)	See note (1)	E-61	See note (1)	\$31,907	100.00%	-\$4,566	\$27,341	See note (1)	See note (1)
62	403.100	Depreciation - 403.1	-\$2,322			E-62		-\$2,322	100.00%	\$0	-\$2,322		
63	403.200	Depreciation - 403.2	\$0			E-63		\$0	100.00%	\$0	\$0		
64	405.000	Amortization of Other Utility Plant	\$0			E-64		\$0	100.00%	\$0	\$0		
65	407.400	Amortization of Property Losses	\$0			E-65		\$0	100.00%	\$0	\$0		
66		TOTAL DEPRECIATION EXPENSE	\$29,585	\$0	\$0		\$0	\$29,585		-\$4,566	\$25,019	\$0	\$0
67		AMORTIZATION EXPENSE											
68		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		OTHER OPERATING EXPENSES											
70	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$117	\$0	\$117	E-70	\$0	\$117	100.00%	\$0	\$117	\$0	\$117
71	408.160	Property Tax	\$115	\$0	\$115	E-71	\$77	\$192	100.00%	\$0	\$192	\$0	\$192
72		TOTAL OTHER OPERATING EXPENSE	\$232	\$0	\$232		\$77	\$309		\$0	\$309	\$0	\$309
73		TOTAL OPERATING EXPENSE	\$95,065	\$0	\$65,480		-\$8,034	\$87,031		-\$4,566	\$82,465	\$5,096	\$52,350
74		NET INCOME BEFORE TAXES	\$96,325					\$104,359		\$371	\$104,730		

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
75		INCOME TAXES											
76	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
78		DEFERRED INCOME TAXES											
79	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-79	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
80		Amortization of Deferred ITC	\$0			E-80		\$0	100.00%	\$0	\$0		
81		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
82		NET OPERATING INCOME	\$96,325					\$104,359		\$371	\$104,730		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	-\$11,799	-\$11,799
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$11,799	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	\$7,754	\$7,754
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$7,754	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$150	-\$150
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$150	
E-4	Maint of Structures & Improvements - Supply	611.000	\$0	\$598	\$598	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$598		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	-\$585	-\$585	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$585		\$0	\$0	
E-21	Maint of Water Treatment Equip	652.000	\$0	\$221	\$221	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$221		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$1,256	\$1,256	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$86		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,170		\$0	\$0	
E-35	Customer Records & Collection Expense - Billing	903.100	\$0	-\$1,156	-\$1,156	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,985		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$382		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$6,170		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$277		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	-\$3,642	-\$3,642	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$3,642		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$5,096	-\$7,043	-\$1,947	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$8,883		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,856		\$0	\$0	

Confluence Rivers - Hillcrest Manor
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,096	\$0		\$0	\$0	
	4. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$16		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$105	\$105	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$335		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$311		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$129		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	-\$3,550	-\$3,550	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,665		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$115		\$0	\$0	
E-51	Outside Services Employed - Easements	923.600	\$0	-\$396	-\$396	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$396		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$2,874	\$2,874	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,874		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,427	\$1,427	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$153		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,280		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	-\$3,316	-\$3,316	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,953		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$637		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$4,566	-\$4,566
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$4,566	
	No Adjustment		\$0	\$0		\$0	\$0	
E-71	Property Tax	408.160	\$0	\$77	\$77	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$77		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$4,195	-\$4,195

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating & Maint. Expense		\$5,096	-\$13,130	-\$8,034	\$0	-\$4,566	-\$4,566

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$104,730	\$32,697	\$33,318	\$33,939
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$25,019	\$25,019	\$25,019	\$25,019
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$25,019	\$25,019	\$25,019	\$25,019
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,658	\$13,658	\$13,658	\$13,658
7	Tax Straight-Line Depreciation		\$25,019	\$25,019	\$25,019	\$25,019
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$38,677	\$38,677	\$38,677	\$38,677
9	NET TAXABLE INCOME		\$91,072	\$19,039	\$19,660	\$20,281
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$91,072	\$19,039	\$19,660	\$20,281
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - INDIAN HILLS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Indian Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,911,011	\$1,911,011	\$1,911,011
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$150,970	\$153,836	\$156,703
4	Net Income Available	\$40,893	\$40,893	\$40,893
5	Additional Net Income Required	\$110,077	\$112,943	\$115,810
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$110,077	\$112,943	\$115,810
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$110,077</u>	<u>\$112,943</u>	<u>\$115,810</u>

Confluence Rivers - Indian Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,298,609
2	Less Accumulated Depreciation Reserve		\$380,697
3	Net Plant In Service		\$1,917,912
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,101
6	Contributions in Aid of Construction Amortization		\$4,530
7	Prepayments		\$5,630
8	TOTAL ADD TO NET PLANT IN SERVICE		\$6,059
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$969
14	Contributions in Aid of Construction		\$13,929
15	TOTAL SUBTRACT FROM NET PLANT		\$12,960
16	Total Rate Base		\$1,911,011

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$40,377	P-7	\$0	\$40,377	100.00%	\$0	\$40,377
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$215,641	P-9	\$0	\$215,641	100.00%	\$0	\$215,641
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$256,018		\$0	\$256,018		\$0	\$256,018
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$812	P-15	\$0	\$812	100.00%	\$0	\$812
16	325.000	Electric Pumping Equipment	\$571,104	P-16	\$0	\$571,104	100.00%	\$0	\$571,104
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$571,916		\$0	\$571,916		\$0	\$571,916
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$111,583	P-22	\$0	\$111,583	100.00%	\$0	\$111,583
23		TOTAL WATER TREATMENT PLANT	\$111,583		\$0	\$111,583		\$0	\$111,583
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$1,375	P-25	\$0	\$1,375	100.00%	\$0	\$1,375
26	342.000	Distribution Reservoirs and Standpipes	\$282,845	P-26	\$0	\$282,845	100.00%	\$0	\$282,845
27	343.000	Transmission and Distribution Mains	\$324,389	P-27	\$0	\$324,389	100.00%	\$0	\$324,389
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$361,319	P-29	\$0	\$361,319	100.00%	\$0	\$361,319
30	346.000	Meters	\$134,930	P-30	\$0	\$134,930	100.00%	\$0	\$134,930
31	347.000	Meter Installations	\$228,287	P-31	\$0	\$228,287	100.00%	\$0	\$228,287
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$1,333,145		\$0	\$1,333,145		\$0	\$1,333,145
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$860	P-38	\$0	\$860	100.00%	\$0	\$860
39	391.100	Office Furn Equip (IT)	\$383	P-39	\$0	\$383	100.00%	\$0	\$383
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$975	P-42	\$0	\$975	100.00%	\$0	\$975
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$23,729	P-44	\$0	\$23,729	100.00%	\$0	\$23,729
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$25,947		\$0	\$25,947		\$0	\$25,947
49		TOTAL PLANT IN SERVICE	\$2,298,609		\$0	\$2,298,609		\$0	\$2,298,609

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$40,377	2.50%	\$1,009	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$215,641	2.00%	\$4,313	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$256,018		\$5,322		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$812	4.00%	\$32	0	0.00%
16	325.000	Electric Pumping Equipment	\$571,104	10.00%	\$57,110	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$571,916		\$57,142		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$111,583	2.90%	\$3,236	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$111,583		\$3,236		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$1,375	2.50%	\$34	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$282,845	2.50%	\$7,071	0	0.00%
27	343.000	Transmission and Distribution Mains	\$324,389	2.00%	\$6,488	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$361,319	2.50%	\$9,033	0	0.00%
30	346.000	Meters	\$134,930	3.30%	\$4,453	0	0.00%
31	347.000	Meter Installations	\$228,287	2.50%	\$5,707	0	0.00%
32	348.000	Hydrants	\$0	2.50%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$1,333,145		\$32,786		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$860	5.00%	\$43	0	0.00%
39	391.100	Office Furn Equip (IT)	\$383	20.00%	\$77	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$975	6.70%	\$65	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$23,729	6.70%	\$1,590	0	0.00%

Confluence Rivers - Indian Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$25,947		\$1,775		
49		Total Depreciation	<u>\$2,298,609</u>		<u>\$100,261</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	-\$4,605	R-7	\$0	-\$4,605	100.00%	\$0	-\$4,605
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$17,480	R-9	\$0	\$17,480	100.00%	\$0	\$17,480
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$12,875		\$0	\$12,875		\$0	\$12,875
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$229,596	R-16	\$0	\$229,596	100.00%	\$0	\$229,596
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$229,596		\$0	\$229,596		\$0	\$229,596
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	-\$2,422	R-22	\$0	-\$2,422	100.00%	\$0	-\$2,422
23		TOTAL WATER TREATMENT PLANT	-\$2,422		\$0	-\$2,422		\$0	-\$2,422
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$72	R-25	\$0	\$72	100.00%	\$0	\$72
26	342.000	Distribution Reservoirs and Standpipes	\$18,471	R-26	\$0	\$18,471	100.00%	\$0	\$18,471
27	343.000	Transmission and Distribution Mains	\$30,898	R-27	\$0	\$30,898	100.00%	\$0	\$30,898
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$16,937	R-29	\$0	\$16,937	100.00%	\$0	\$16,937
30	346.000	Meters	\$29,402	R-30	\$0	\$29,402	100.00%	\$0	\$29,402
31	347.000	Meter Installations	\$21,059	R-31	\$0	\$21,059	100.00%	\$0	\$21,059
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$116,839		\$0	\$116,839		\$0	\$116,839
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$487	R-38	\$0	\$487	100.00%	\$0	\$487
39	391.100	Office Furn Equip (IT)	\$674	R-39	\$0	\$674	100.00%	\$0	\$674
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$279	R-42	\$0	\$279	100.00%	\$0	\$279
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$23,835	R-44	\$0	\$23,835	100.00%	\$0	\$23,835
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	-\$1,466	R-46	\$0	-\$1,466	100.00%	\$0	-\$1,466
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$23,809		\$0	\$23,809		\$0	\$23,809
49		TOTAL DEPRECIATION RESERVE	\$380,697		\$0	\$380,697		\$0	\$380,697

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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$11,857	43.61	14.91	28.70	0.078630	\$932
3	Employee Benefits	\$704	43.61	-2.53	46.14	0.126411	\$89
4	Electric Expense	\$12,790	43.61	42.40	1.21	0.003315	\$42
5	Chemicals	\$4,280	43.61	18.97	24.64	0.067507	\$289
6	Uncollectible Accounts	\$172	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$190,757	43.61	42.30	1.31	0.003589	\$685
8	TOTAL OPERATION AND MAINT. EXPENSE	\$220,560					\$2,037
9	TAXES						
10	FICA - Employer Portion	\$958	43.61	16.48	27.13	0.074329	\$71
11	FUTA	\$49	43.61	16.12	27.49	0.075315	\$4
12	SUTA	\$190	43.61	16.09	27.52	0.075397	\$14
13	Property Tax	\$9,361	43.61	286.40	-242.79	-0.665178	-\$6,227
14	TOTAL TAXES	\$10,558					-\$6,138
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,101
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$63,063	43.61	38.00	5.61	0.015370	\$969
21	TOTAL OFFSET FROM RATE BASE	\$63,063					\$969
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,132

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$539,546	See note (1)	See note (1)	Rev-2	See note (1)	\$539,546	100.00%	-\$161,447	\$378,099	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$5,922			Rev-3		\$5,922	100.00%	-\$5,922	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	-\$1,422			Rev-9		-\$1,422	100.00%	\$1,422	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$544,046					\$544,046		-\$165,947	\$378,099		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$12,796	\$0	\$12,796	E-12	-\$6	\$12,790	100.00%	\$0	\$12,790	\$0	\$12,790
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$155	\$0	\$155	E-14	\$0	\$155	100.00%	\$0	\$155	\$0	\$155
15		TOTAL PUMPING EXPENSES	\$12,951	\$0	\$12,951			\$12,945		\$0	\$12,945	\$0	\$12,945
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$4,280	\$0	\$4,280	E-17	\$0	\$4,280	100.00%	\$0	\$4,280	\$0	\$4,280
18	642.000	Operation Labor & Expenses	\$64,837	\$0	\$64,837	E-18	\$2,630	\$67,467	100.00%	\$0	\$67,467	\$0	\$67,467
19	643.000	Misc Expenses - Water Treatment	\$739	\$0	\$739	E-19	\$88	\$827	100.00%	\$0	\$827	\$0	\$827
20	651.000	Maint of Structures & Improvements - Water Treatment	\$1,733	\$0	\$1,733	E-20	\$0	\$1,733	100.00%	\$0	\$1,733	\$0	\$1,733
21	652.000	Maint of Water Treatment Equip	\$1,050	\$0	\$1,050	E-21	\$0	\$1,050	100.00%	\$0	\$1,050	\$0	\$1,050
22		TOTAL WATER TREATMENT EXPENSES	\$72,639	\$0	\$72,639			\$75,357		\$0	\$75,357	\$0	\$75,357
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$8,462	\$0	\$8,462	E-25	\$0	\$8,462	100.00%	\$0	\$8,462	\$0	\$8,462
26	665.000	Misc Expenses - T&D	\$123	\$0	\$123	E-26	\$0	\$123	100.00%	\$0	\$123	\$0	\$123
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-28	\$8,825	\$8,825	100.00%	\$0	\$8,825	\$0	\$8,825
29	673.000	Maint of Transmission & Distribution Mains	\$3,058	\$0	\$3,058	E-29	\$36,250	\$39,308	100.00%	\$0	\$39,308	\$0	\$39,308
30	675.000	Maint of Services	\$117	\$0	\$117	E-30	\$9,975	\$10,092	100.00%	\$0	\$10,092	\$0	\$10,092
31	676.000	Maint of Meters	\$616	\$0	\$616	E-31	\$0	\$616	100.00%	\$0	\$616	\$0	\$616
32	677.000	Maint of Hydrants	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	678.000	Maint of Misc Plant	\$250	\$0	\$250	E-33	\$0	\$250	100.00%	\$0	\$250	\$0	\$250
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$12,626	\$0	\$12,626			\$67,676		\$0	\$67,676	\$0	\$67,676
35		CUSTOMER ACCOUNTS EXPENSE											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
36	903.100	Cust Records & Collection Expense - Billing	\$26,082	\$0	\$26,082	E-36							
37	903.280	Cust Records & Collection Expense	\$5,662	\$0	\$5,662	E-37							
38	904.000	Uncollectible Accounts	\$2,470	\$0	\$2,470	E-38							
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$34,214	\$0	\$34,214		-\$9,939	\$24,275	100.00%	\$0	\$24,275	\$0	\$24,275
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$95	\$0	\$95	E-45	\$0	\$95	100.00%	\$0	\$95	\$0	\$95
46	922.000	Admin Expenses Transferred - Cr	\$35,673	\$0	\$35,673	E-46	-\$16,947	\$18,726	100.00%	\$0	\$18,726	\$13,758	\$4,968
47	923.100	Outside Services Employed - Bank Fees	\$151	\$0	\$151	E-47	\$0	\$151	100.00%	\$0	\$151	\$0	\$151
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$1,189	\$1,189	100.00%	\$0	\$1,189	\$0	\$1,189
49	923.500	Outside Services Employed - Accounting	\$7,750	\$0	\$7,750	E-49	-\$7,440	\$310	100.00%	\$0	\$310	\$0	\$310
50	923.600	Outside Services Employed - Easements	\$1,077	\$0	\$1,077	E-50	-\$1,077	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$1,247	\$0	\$1,247	E-51	\$0	\$1,247	100.00%	\$0	\$1,247	\$0	\$1,247
52	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.400	Property Insurance	\$7,048	\$0	\$7,048	E-53	\$3,535	\$10,583	100.00%	\$0	\$10,583	\$0	\$10,583
54	928.100	Regulatory Commission Expenses - DNR	\$125	\$0	\$125	E-54	\$3,631	\$3,756	100.00%	\$0	\$3,756	\$0	\$3,756
55	928.200	Regulatory Commission Expenses - PSC	\$6,846	\$0	\$6,846	E-55	-\$5,126	\$1,720	100.00%	\$0	\$1,720	\$0	\$1,720
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$2,530	\$0	\$2,530	E-57	\$0	\$2,530	100.00%	\$0	\$2,530	\$0	\$2,530
58		TOTAL ADMIN. & GENERAL EXPENSES	\$62,542	\$0	\$62,542		-\$22,235	\$40,307		\$0	\$40,307	\$13,758	\$26,549
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$107,645	See note (1)	See note (1)	E-60	See note (1)	\$107,645	100.00%	-\$7,384	\$100,261	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$492			E-61		-\$492	100.00%	\$0	-\$492		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$5,236	\$5,236		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$107,153	\$0	\$0		\$0	\$107,153		-\$2,148	\$105,005	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$2,280	\$0	\$2,280	E-69	\$0	\$2,280	100.00%	\$0	\$2,280	\$0	\$2,280
70	408.160	Property Tax	\$3,275	\$0	\$3,275	E-70	\$6,086	\$9,361	100.00%	\$0	\$9,361	\$0	\$9,361
71		TOTAL OTHER OPERATING EXPENSE	\$5,555	\$0	\$5,555		\$6,086	\$11,641		\$0	\$11,641	\$0	\$11,641
72		TOTAL OPERATING EXPENSE	\$307,680	\$0	\$200,527		\$31,674	\$339,354		-\$2,148	\$337,206	\$13,758	\$218,443
73		NET INCOME BEFORE TAXES	\$236,366					\$204,692		-\$163,799	\$40,893		
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
76		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$236,366					\$204,692		-\$163,799	\$40,893		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	-\$161,447	-\$161,447
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$161,447	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$5,922	-\$5,922
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$5,922	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$1,422	\$1,422
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$1,422	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	-\$6	-\$6	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$6		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$2,630	\$2,630	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$400		\$0	\$0	
	2. To annualize third party operation expense. (Majors)		\$0	\$3,030		\$0	\$0	
E-19	Misc Expenses - Water Treatment	643.000	\$0	\$88	\$88	\$0	\$0	\$0
	1. To include an annualized level of sanitation services. (Dhority)		\$0	\$88		\$0	\$0	
E-28	Distribution Reservoirs and Standpipes	672.000	\$0	\$8,825	\$8,825	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$8,825		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$36,250	\$36,250	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$12		\$0	\$0	
	2. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$36,238		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$9,975	\$9,975	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,975		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$7,641	-\$7,641	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$26,082		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$1,033		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$16,659		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$749		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-38	Uncollectible Accounts	904.000	\$0	-\$2,298	-\$2,298	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$2,298		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$13,758	-\$30,705	-\$16,947	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$35,673		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$5,011		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$13,758	\$0		\$0	\$0	
	4. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$43		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$1,189	\$1,189	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$841		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$348		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	-\$7,440	-\$7,440	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,750		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$310		\$0	\$0	
E-50	Outside Services Employed - Easements	923.600	\$0	-\$1,077	-\$1,077	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$1,077		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$3,535	\$3,535	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$3,535		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$3,631	\$3,631	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$125		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$3,456		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	-\$5,126	-\$5,126	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$6,846		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,720		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$7,384	-\$7,384

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 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$7,384	
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$5,236	\$5,236
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$5,236	
E-70	Property Tax	408.160	\$0	\$6,086	\$6,086	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$6,086		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$165,947	-\$165,947
Total Operating & Maint. Expense			\$13,758	\$17,916	\$31,674	\$0	-\$2,148	-\$2,148

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$40,893	\$150,970	\$153,836	\$156,703
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$105,005	\$105,005	\$105,005	\$105,005
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$105,005	\$105,005	\$105,005	\$105,005
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$63,063	\$63,063	\$63,063	\$63,063
7	Tax Straight-Line Depreciation		\$105,005	\$105,005	\$105,005	\$105,005
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$168,068	\$168,068	\$168,068	\$168,068
9	NET TAXABLE INCOME		-\$22,170	\$87,907	\$90,773	\$93,640
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		-\$22,170	\$87,907	\$90,773	\$93,640
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - MISSING WELL
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$5,142	\$5,142	\$5,142
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$406	\$414	\$422
4	Net Income Available	-\$21,732	-\$21,732	-\$21,732
5	Additional Net Income Required	\$22,138	\$22,146	\$22,154
6	Income Tax Requirement			
7	Required Current Income Tax	\$9	\$11	\$11
8	Current Income Tax Available	-\$913	-\$913	-\$913
9	Additional Current Tax Required	\$922	\$924	\$924
10	Revenue Requirement	\$23,060	\$23,070	\$23,078
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$23,060	\$23,070	\$23,078

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$29,048
2	Less Accumulated Depreciation Reserve		\$27,086
3	Net Plant In Service		\$1,962
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$609
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,568
8	TOTAL ADD TO NET PLANT IN SERVICE		\$3,177
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$3
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$3
16	Total Rate Base		\$5,142

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$19,385	P-7	\$0	\$19,385	100.00%	\$0	\$19,385
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$496	P-9	\$0	\$496	100.00%	\$0	\$496
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,457	P-11	\$0	\$1,457	100.00%	\$0	\$1,457
12		TOTAL COLLECTION PLANT	\$21,338		\$0	\$21,338		\$0	\$21,338
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,353	P-19	\$0	\$3,353	100.00%	\$0	\$3,353
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	372.100	Oxidation Lagoons	\$4,357	P-23	\$0	\$4,357	100.00%	\$0	\$4,357
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,710		\$0	\$7,710		\$0	\$7,710
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$29,048		\$0	\$29,048		\$0	\$29,048

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$19,385	2.00%	\$388	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$496	2.00%	\$10	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$1,457	3.30%	\$48	0	0.00%
12		TOTAL COLLECTION PLANT	\$21,338		\$446		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,353	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
23	372.100	Oxidation Lagoons	\$4,357	20.00%	\$871	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,710		\$871		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$29,048		\$1,317		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$18,448	R-7	\$0	\$18,448	100.00%	\$0	\$18,448
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,386	R-11	\$0	\$1,386	100.00%	\$0	\$1,386
12		TOTAL COLLECTION PLANT	\$19,840		\$0	\$19,840		\$0	\$19,840
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	372.100	Oxidation Lagoons	\$7,246	R-23	\$0	\$7,246	100.00%	\$0	\$7,246
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,246		\$0	\$7,246		\$0	\$7,246
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$27,086		\$0	\$27,086		\$0	\$27,086

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$527	43.61	14.91	28.70	0.078630	\$41
3	Employee Benefits	\$31	43.61	-2.53	46.14	0.126411	\$4
4	Electric Expense	\$2,035	43.61	42.40	1.21	0.003315	\$7
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$8	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$25,927	43.61	35.82	7.79	0.021342	\$553
8	TOTAL OPERATION AND MAINT. EXPENSE	\$28,528					\$605
9	TAXES						
10	FICA - Employer Portion	\$43	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$8	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$53					\$4
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$609
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$9	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$2	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$170	43.61	38.00	5.61	0.015370	\$3
21	TOTAL OFFSET FROM RATE BASE	\$181					\$3
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$612

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$2,260	See Note (1)	See Note (1)	See Note (1)	\$2,260	\$4,940	\$7,200	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$13	\$13	\$0	\$13	\$0	\$13
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$9,481	\$0	\$9,481	\$10,892	\$20,373	\$0	\$20,373	\$0	\$20,373
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$200	\$0	\$200	\$830	\$1,030	\$0	\$1,030	\$0	\$1,030
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$608	\$0	\$608	\$199	\$807	\$0	\$807	\$0	\$807
9	TOTAL ADMIN. & GENERAL EXPENSES	\$1,238	\$0	\$1,238	\$5,067	\$6,305	\$0	\$6,305	\$611	\$5,694
10	TOTAL DEPRECIATION EXPENSE	\$109	See Note (1)	See Note (1)	See Note (1)	\$109	\$1,208	\$1,317	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$11,636	\$0	\$11,527	\$17,001	\$28,637	\$1,208	\$29,845	\$611	\$27,917
14	NET INCOME BEFORE TAXES	-\$9,376	\$0	\$0	\$0	-\$26,377	\$3,732	-\$22,645	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$913	-\$913	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$9,376	\$0	\$0	\$0	-\$26,377	\$4,645	-\$21,732	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$4,940	\$4,940
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,940	
E-6	Maint of Services to Customers	713.000	\$0	\$13	\$13	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$13		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$9,713	\$9,713	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$9,713		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$1,179	\$1,179	\$0	\$0	\$0
	1. To annualize electric expense and remove late fees. (Amenthor)		\$0	\$1,179		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$830	\$830	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$830		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$191	\$191	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$608		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$46		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$720		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$33		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$8		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$611	\$268	\$879	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$268		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$611	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$52	\$52	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$37		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$15		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$14	\$14	\$0	\$0	\$0

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$14		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$3,892	\$3,892	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$3,892		\$0	\$0	
E-40	Regulatory commission Expenses - DNR	928.100	\$0	\$154	\$154	\$0	\$0	\$0
	1. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$154		\$0	\$0	
E-41	Regulatory commission Expenses - PSC	928.200	\$0	\$76	\$76	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$76		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,208	\$1,208
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,208	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$913	-\$913
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$913	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$4,940	\$4,940
Total Operating & Maint. Expense			\$611	\$16,390	\$17,001	\$0	\$295	\$295

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$22,645	\$415	\$425	\$433
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,317	\$1,317	\$1,317	\$1,317
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,317	\$1,317	\$1,317	\$1,317
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$170	\$170	\$170	\$170
7	Tax Straight-Line Depreciation		\$1,317	\$1,317	\$1,317	\$1,317
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,487	\$1,487	\$1,487	\$1,487
9	NET TAXABLE INCOME		-\$22,815	\$245	\$255	\$263
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$22,815	\$245	\$255	\$263
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$137	\$1	\$2	\$2
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$22,678	\$244	\$253	\$261
15	Federal Income Tax at the Rate of	3.420%	-\$776	\$8	\$9	\$9
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$776	\$8	\$9	\$9
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$22,815	\$245	\$255	\$263
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$388	\$4	\$5	\$5
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$22,427	\$241	\$250	\$258
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$137	\$1	\$2	\$2
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$22,815	\$245	\$255	\$263
27	Deduct Federal Income Tax - City Inc. Tax		-\$776	\$8	\$9	\$9
28	Deduct Missouri Income Tax - City Inc. Tax		-\$137	\$1	\$2	\$2
29	City Taxable Income		-\$21,902	\$236	\$244	\$252
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$776	\$8	\$9	\$9
34	State Income Tax		-\$137	\$1	\$2	\$2
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$913	\$9	\$11	\$11
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$913	\$9	\$11	\$11

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.075%	8.264%	8.414%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - MISSING WELL
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$194,389	\$194,389	\$194,389
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$15,357	\$15,648	\$15,940
4	Net Income Available	-\$17,149	-\$17,149	-\$17,149
5	Additional Net Income Required	\$32,506	\$32,797	\$33,089
6	Income Tax Requirement			
7	Required Current Income Tax	\$373	\$385	\$396
8	Current Income Tax Available	-\$981	-\$981	-\$981
9	Additional Current Tax Required	\$1,354	\$1,366	\$1,377
10	Revenue Requirement	\$33,860	\$34,163	\$34,466
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$33,860	\$34,163	\$34,466

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$303,919
2	Less Accumulated Depreciation Reserve		\$111,431
3	Net Plant In Service		<u>\$192,488</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$513
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$1,283
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,796</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$5
11	State Tax Offset	-1.5370%	-\$1
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$99
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$105</u>
16	Total Rate Base		<u><u>\$194,389</u></u>

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$3,353	P-6	\$0	\$3,353	100.00%	\$0	\$3,353
7	311.000	S&I Source of Supply	\$5,854	P-7	\$0	\$5,854	100.00%	\$0	\$5,854
8	312.000	Collecting & Impounding Reservoirs	\$434	P-8	\$0	\$434	100.00%	\$0	\$434
9	314.000	Wells and Springs	\$24,372	P-9	\$0	\$24,372	100.00%	\$0	\$24,372
10	316.000	Supply Mains	\$31,604	P-10	\$0	\$31,604	100.00%	\$0	\$31,604
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$65,617		\$0	\$65,617		\$0	\$65,617
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$2,477	P-26	\$0	\$2,477	100.00%	\$0	\$2,477
27	343.000	Transmission and Distribution Mains	\$159,372	P-27	\$0	\$159,372	100.00%	\$0	\$159,372
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$71,577	P-29	\$0	\$71,577	100.00%	\$0	\$71,577
30	346.000	Meters	\$4,876	P-30	\$0	\$4,876	100.00%	\$0	\$4,876
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$238,302		\$0	\$238,302		\$0	\$238,302
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$303,919		\$0	\$303,919		\$0	\$303,919

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,353	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$5,854	2.50%	\$146	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$434	2.00%	\$9	0	0.00%
9	314.000	Wells and Springs	\$24,372	2.00%	\$487	0	0.00%
10	316.000	Supply Mains	\$31,604	2.00%	\$632	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$65,617		\$1,274		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$0		\$0		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$2,477	2.50%	\$62	0	0.00%
27	343.000	Transmission and Distribution Mains	\$159,372	2.00%	\$3,187	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$71,577	2.50%	\$1,789	0	0.00%
30	346.000	Meters	\$4,876	3.30%	\$161	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$238,302		\$5,199		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$303,919</u>		<u>\$6,473</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$2,562	R-7	\$0	\$2,562	100.00%	\$0	\$2,562
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	316.000	Supply Mains	\$7,308	R-10	\$0	\$7,308	100.00%	\$0	\$7,308
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$9,870		\$0	\$9,870		\$0	\$9,870
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$1,275	R-26	\$0	\$1,275	100.00%	\$0	\$1,275
27	343.000	Transmission and Distribution Mains	\$65,608	R-27	\$0	\$65,608	100.00%	\$0	\$65,608
28	344.000	Fire Mains	\$34,394	R-28	\$0	\$34,394	100.00%	\$0	\$34,394
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$284	R-30	\$0	\$284	100.00%	\$0	\$284
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$101,561		\$0	\$101,561		\$0	\$101,561
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$111,431		\$0	\$111,431		\$0	\$111,431

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$1,282	43.61	14.91	28.70	0.078630	\$101
3	Employee Benefits	\$76	43.61	-2.53	46.14	0.126411	\$10
4	Electric Expense	\$2,226	43.61	42.40	1.21	0.003315	\$7
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$20	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$25,573	43.61	38.11	5.50	0.015068	\$385
8	TOTAL OPERATION AND MAINT. EXPENSE	\$29,177					\$503
9	TAXES						
10	FICA - Employer Portion	\$104	43.61	16.48	27.13	0.074329	\$8
11	FUTA	\$5	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$21	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$130					\$10
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$513
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$327	43.61	38.00	5.61	0.015370	\$5
18	State Tax Offset	\$58	43.61	38.00	5.61	0.015370	\$1
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$6,415	43.61	38.00	5.61	0.015370	\$99
21	TOTAL OFFSET FROM RATE BASE	\$6,800					\$105
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$618

Confluence Rivers - Missing Well
Case No. WR-2023-0006
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Update Period Ending 01-31-2023
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$5,343	See Note (1)	See Note (1)	See Note (1)	\$5,343	\$12,177	\$17,520	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL PUMPING EXPENSES	\$678	\$0	\$678	\$1,538	\$2,216	\$0	\$2,216	\$0	\$2,216
4	TOTAL WATER TREATMENT EXPENSES	\$8,907	\$0	\$8,907	\$10,126	\$19,033	\$0	\$19,033	\$0	\$19,033
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$0	\$0	\$0	\$31	\$31	\$0	\$31	\$0	\$31
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,480	\$0	\$1,480	\$535	\$2,015	\$0	\$2,015	\$0	\$2,015
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$3,012	\$0	\$3,012	\$2,870	\$5,882	\$0	\$5,882	\$1,488	\$4,394
10	TOTAL DEPRECIATION EXPENSE	\$266	See Note (1)	See Note (1)	See Note (1)	\$266	\$6,207	\$6,473	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$14,343	\$0	\$14,077	\$15,100	\$29,443	\$6,207	\$35,650	\$1,488	\$27,689
14	NET INCOME BEFORE TAXES	-\$9,000	\$0	\$0	\$0	-\$24,100	\$5,970	-\$18,130	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$981	-\$981	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$9,000	\$0	\$0	\$0	-\$24,100	\$6,951	-\$17,149	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$12,177	\$12,177
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$12,177	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$1,538	\$1,538	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$1,538		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$10,073	\$10,073	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$10,073		\$0	\$0	
E-20	Maint of Structures & Improvements - Water Treatment	651.000	\$0	\$53	\$53	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$53		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$31	\$31	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$31		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$515	\$515	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,480		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$112		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,802		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$81		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$20	\$20	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$20		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,488	\$636	\$2,124	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$641		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,488	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$5		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$129	\$129	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$91		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$38		\$0	\$0	

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-48	Outside Services Employed - Accounting	923.500	\$0	\$33	\$33	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$33		\$0	\$0	
E-52	Property Insurance	924.400	\$0	-\$462	-\$462	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$462		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$674	\$674	\$0	\$0	\$0
	1. To include annualized amount of DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$374		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$186	\$186	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$186		\$0	\$0	
E-55	Miscellaneous General Expenses	930.200	\$0	\$186	\$186	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$186		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,207	\$6,207
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,207	
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$981	-\$981
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$981	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$12,177	\$12,177
Total Operating & Maint. Expense			\$1,488	\$13,612	\$15,100	\$0	\$5,226	\$5,226

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$18,130	\$15,730	\$16,033	\$16,336
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$6,473	\$6,473	\$6,473	\$6,473
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$6,473	\$6,473	\$6,473	\$6,473
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$6,415	\$6,415	\$6,415	\$6,415
7	Tax Straight-Line Depreciation		\$6,473	\$6,473	\$6,473	\$6,473
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$12,888	\$12,888	\$12,888	\$12,888
9	NET TAXABLE INCOME		-\$24,545	\$9,315	\$9,618	\$9,921
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$24,545	\$9,315	\$9,618	\$9,921
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$147	\$56	\$58	\$59
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$24,398	\$9,259	\$9,560	\$9,862
15	Federal Income Tax at the Rate of	3.420%	-\$834	\$317	\$327	\$337
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$834	\$317	\$327	\$337
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$24,545	\$9,315	\$9,618	\$9,921
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$417	\$159	\$164	\$169
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$24,128	\$9,156	\$9,454	\$9,752
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$147	\$56	\$58	\$59
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$24,545	\$9,315	\$9,618	\$9,921
27	Deduct Federal Income Tax - City Inc. Tax		-\$834	\$317	\$327	\$337
28	Deduct Missouri Income Tax - City Inc. Tax		-\$147	\$56	\$58	\$59
29	City Taxable Income		-\$23,564	\$8,942	\$9,233	\$9,525
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$834	\$317	\$327	\$337
34	State Income Tax		-\$147	\$56	\$58	\$59
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$981	\$373	\$385	\$396
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$981	\$373	\$385	\$396

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - OSAGE UTILITIES
SEWER

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$524,211	\$524,211	\$524,211
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$41,413	\$42,199	\$42,985
4	Net Income Available	-\$80,768	-\$80,768	-\$80,768
5	Additional Net Income Required	\$122,181	\$122,967	\$123,753
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,590	\$1,642	\$1,694
8	Current Income Tax Available	-\$6,467	-\$6,467	-\$6,467
9	Additional Current Tax Required	\$8,057	\$8,109	\$8,161
10	Revenue Requirement	\$130,238	\$131,076	\$131,914
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$130,238	\$131,076	\$131,914

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$733,444
2	Less Accumulated Depreciation Reserve		\$218,958
3	Net Plant In Service		<u>\$514,486</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$7,139
6	Contributions in Aid of Construction Amortization		\$22,715
7	Prepayments		<u>\$9,579</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$39,433</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$22
11	State Tax Offset	-1.5370%	-\$4
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$266
14	Contributions in Aid of Construction		\$30,000
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$29,708</u>
16	Total Rate Base		<u><u>\$524,211</u></u>

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$62,924	P-6	\$0	\$62,924	100.00%	\$0	\$62,924
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$128,301	P-8	\$0	\$128,301	100.00%	\$0	\$128,301
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$191,225		\$0	\$191,225		\$0	\$191,225
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$72,547	P-14	\$0	\$72,547	100.00%	\$0	\$72,547
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$72,547		\$0	\$72,547		\$0	\$72,547
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$63,950	P-18	\$0	\$63,950	100.00%	\$0	\$63,950
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$3,624	P-20	\$0	\$3,624	100.00%	\$0	\$3,624
21	372.000	Treatment & Disposal Equipment - 372	\$203,112	P-21	\$0	\$203,112	100.00%	\$0	\$203,112
22	373.000	Plant Sewers	\$22,057	P-22	\$0	\$22,057	100.00%	\$0	\$22,057
23	374.000	Outfall Sewer Lines	\$127,959	P-23	\$0	\$127,959	100.00%	\$0	\$127,959
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	376.000	Other General Equipment	\$36	P-25	\$0	\$36	100.00%	\$0	\$36
26		TOTAL TREATMENT & DISPOSAL PLANT	\$420,738		\$0	\$420,738		\$0	\$420,738
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$713	P-29	\$0	\$713	100.00%	\$0	\$713
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$5,173	P-35	\$0	\$5,173	100.00%	\$0	\$5,173
36	397.000	Communication Equipment	\$39,208	P-36	\$0	\$39,208	100.00%	\$0	\$39,208
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$3,840	P-38	\$0	\$3,840	100.00%	\$0	\$3,840
39		TOTAL GENERAL PLANT	\$48,934		\$0	\$48,934		\$0	\$48,934
40		TOTAL PLANT IN SERVICE	\$733,444		\$0	\$733,444		\$0	\$733,444

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Plant Adjustments			<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$62,924	4.00%	\$2,517	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$128,301	2.00%	\$2,566	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$191,225		\$5,083		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$72,547	10.00%	\$7,255	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$72,547		\$7,255		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$63,950	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$3,624	4.00%	\$145	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$203,112	5.00%	\$10,156	0	0.00%
22	373.000	Plant Sewers	\$22,057	2.50%	\$551	0	0.00%
23	374.000	Outfall Sewer Lines	\$127,959	2.00%	\$2,559	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25	376.000	Other General Equipment	\$36	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$420,738		\$13,411		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$713	5.00%	\$36	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$5,173	6.70%	\$347	0	0.00%
36	397.000	Communication Equipment	\$39,208	6.70%	\$2,627	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$3,840	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$48,934		\$3,010		
40		Total Depreciation	\$733,444		\$28,759		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$46,198	R-6	\$0	\$46,198	100.00%	\$0	\$46,198
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$5,268	R-8	\$0	\$5,268	100.00%	\$0	\$5,268
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$51,466		\$0	\$51,466		\$0	\$51,466
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$23,993	R-14	\$0	\$23,993	100.00%	\$0	\$23,993
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$23,993		\$0	\$23,993		\$0	\$23,993
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$85	R-20	\$0	\$85	100.00%	\$0	\$85
21	372.000	Treatment & Disposal Equipment - 372	\$60,589	R-21	\$0	\$60,589	100.00%	\$0	\$60,589
22	373.000	Plant Sewers	\$16,084	R-22	\$0	\$16,084	100.00%	\$0	\$16,084
23	374.000	Outfall Sewer Lines	\$9,692	R-23	\$0	\$9,692	100.00%	\$0	\$9,692
24	375.000	Sewer - Other Treatment & Disposal	\$43,212	R-24	\$0	\$43,212	100.00%	\$0	\$43,212
25	376.000	Other General Equipment	\$37	R-25	\$0	\$37	100.00%	\$0	\$37
26		TOTAL TREATMENT & DISPOSAL PLANT	\$129,699		\$0	\$129,699		\$0	\$129,699
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$1,213	R-29	\$0	\$1,213	100.00%	\$0	\$1,213
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$8,761	R-35	\$0	\$8,761	100.00%	\$0	\$8,761
36	397.000	Communication Equipment	\$1,532	R-36	\$0	\$1,532	100.00%	\$0	\$1,532
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$2,294	R-38	\$0	\$2,294	100.00%	\$0	\$2,294
39		TOTAL GENERAL PLANT	\$13,800		\$0	\$13,800		\$0	\$13,800
40		TOTAL DEPRECIATION RESERVE	\$218,958		\$0	\$218,958		\$0	\$218,958

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$6,886	43.61	14.91	28.70	0.078630	\$541
3	Employee Benefits	\$409	43.61	-2.53	46.14	0.126411	\$52
4	Electric Expense	\$14,656	43.61	42.40	1.21	0.003315	\$49
5	Chemicals	\$8,676	43.61	18.97	24.64	0.067507	\$586
6	Uncollectible Accounts	\$108	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$161,026	43.61	30.12	13.49	0.036959	\$5,951
8	TOTAL OPERATION AND MAINT. EXPENSE	\$191,761					\$7,179
9	TAXES						
10	FICA - Employer Portion	\$556	43.61	16.48	27.13	0.074329	\$41
11	FUTA	\$29	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$110	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$137	43.61	286.40	-242.79	-0.665178	-\$91
14	TOTAL TAXES	\$832					-\$40
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$7,139
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$1,399	43.61	38.00	5.61	0.015370	\$22
18	State Tax Offset	\$243	43.61	38.00	5.61	0.015370	\$4
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$17,299	43.61	38.00	5.61	0.015370	\$266
21	TOTAL OFFSET FROM RATE BASE	\$18,941					\$292
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$7,431

Confluence Rivers - Osage Utilities
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$134,623	See note (1)	See note (1)	Rev-2	See note (1)	\$134,623	100.00%	-\$202	\$134,421	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$759			Rev-3		\$759	100.00%	-\$93	\$666		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$25			Rev-5		\$25	100.00%	-\$25	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$135,407					\$135,407		-\$320	\$135,087		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$238	\$0	\$238	E-4	\$0	\$238	100.00%	\$0	\$238	\$0	\$238
5	712.000	Maint of Collection Sewers	\$2,940	\$0	\$2,940	E-5	\$0	\$2,940	100.00%	\$0	\$2,940	\$0	\$2,940
6	713.000	Maint of Services to Customers	\$29	\$0	\$29	E-6	\$148	\$177	100.00%	\$0	\$177	\$0	\$177
7		TOTAL COLLECTION MAINT. EXPENSES	\$3,207	\$0	\$3,207		\$148	\$3,355		\$0	\$3,355	\$0	\$3,355
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$682	\$682	100.00%	\$0	\$682	\$0	\$682
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$682	\$682		\$0	\$682	\$0	\$682
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$240	\$0	\$240	E-12	\$1,620	\$1,860	100.00%	\$0	\$1,860	\$0	\$1,860
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$240	\$0	\$240		\$1,620	\$1,860		\$0	\$1,860	\$0	\$1,860
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$9,141	\$0	\$9,141	E-15	\$0	\$9,141	100.00%	\$0	\$9,141	\$0	\$9,141
16	742.000	Treatment Labor & Expenses	\$104,764	\$0	\$104,764	E-16	\$386	\$105,150	100.00%	\$0	\$105,150	\$0	\$105,150
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$14,562	\$0	\$14,562	E-17	-\$1	\$14,561	100.00%	\$0	\$14,561	\$0	\$14,561
18	744.000	Misc Expenses - T&D	\$2,874	\$0	\$2,874	E-18	\$473	\$3,347	100.00%	\$0	\$3,347	\$0	\$3,347
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$131,341	\$0	\$131,341		\$858	\$132,199		\$0	\$132,199	\$0	\$132,199
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$2,275	\$0	\$2,275	E-21	\$2,121	\$4,396	100.00%	\$0	\$4,396	\$0	\$4,396
22	752.000	Maint of Treatment & Disposal Plant	\$560	\$0	\$560	E-22	\$6,550	\$7,110	100.00%	\$0	\$7,110	\$0	\$7,110
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$2,835	\$0	\$2,835		\$8,671	\$11,506		\$0	\$11,506	\$0	\$11,506
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$12,505	\$0	\$12,505	E-25	-\$1,795	\$10,710	100.00%	\$0	\$10,710	\$0	\$10,710
26	903.280	Cust Records & Collection Expense	\$2,200	\$0	\$2,200	E-26	\$0	\$2,200	100.00%	\$0	\$2,200	\$0	\$2,200
27	904.000	Uncollectible Accounts	\$641	\$0	\$641	E-27	-\$540	\$101	100.00%	\$0	\$101	\$0	\$101
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,346	\$0	\$15,346		-\$2,335	\$13,011		\$0	\$13,011	\$0	\$13,011
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$7,881	\$0	\$7,881	E-31	\$3,146	\$11,027	100.00%	\$0	\$11,027	\$7,990	\$3,037
32	923.100	Outside Services Employed - Bank Fees	\$75	\$0	\$75	E-32	\$0	\$75	100.00%	\$0	\$75	\$0	\$75
33	923.400	Outside Services Employed - Legal	\$109	\$0	\$109	E-33	\$581	\$690	100.00%	\$0	\$690	\$0	\$690
34	923.500	Outside Services Employed - Accounting	\$3,898	\$0	\$3,898	E-34	-\$3,718	\$180	100.00%	\$0	\$180	\$0	\$180
35	923.600	Outside Services Employed - Easements	\$610	\$0	\$610	E-35	-\$610	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Osage Utilities
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 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	923.900	Outside Services Employed - Management Consulting	\$2,742	\$0	\$2,742	E-36	\$0	\$2,742	100.00%	\$0	\$2,742	\$0	\$2,742
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$5,115	\$0	\$5,115	E-39	\$6,313	\$11,428	100.00%	\$0	\$11,428	\$0	\$11,428
40	928.100	Regulatory Commission Expenses - DNR	\$3,608	\$0	\$3,608	E-40	-\$1,601	\$2,007	100.00%	\$0	\$2,007	\$0	\$2,007
41	928.200	Regulatory Commission Expenses - PSC	\$619	\$0	\$619	E-41	\$380	\$999	100.00%	\$0	\$999	\$0	\$999
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$24,657	\$0	\$24,657		\$4,491	\$29,148		\$0	\$29,148	\$7,990	\$21,158
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$18,849	See note (1)	See note (1)	E-46	See note (1)	\$18,849	100.00%	\$9,910	\$28,759	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$1,780	\$1,780		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$18,849	\$0	\$0		\$0	\$18,849		\$11,690	\$30,539	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$60	\$0	\$60	E-54	\$0	\$60	100.00%	\$0	\$60	\$0	\$60
55	408.160	Property Taxes	\$43	\$0	\$43	E-55	-\$81	-\$38	100.00%	\$0	-\$38	\$0	-\$38
56		TOTAL OTHER OPERATING EXPENSE	\$103	\$0	\$103		-\$81	\$22		\$0	\$22	\$0	\$22
57		TOTAL OPERATING EXPENSE	\$196,578	\$0	\$177,729		\$14,054	\$210,632		\$11,690	\$222,322	\$7,990	\$183,793
58		NET INCOME BEFORE TAXES	-\$61,171					-\$75,225		-\$12,010	-\$87,235		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$6,467	-\$6,467	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$6,467	-\$6,467		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$61,171					-\$75,225		-\$5,543	-\$80,768		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	-\$202	-\$202
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$202	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	-\$93	-\$93
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$93	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$25	
E-6	Maint of Services to Customers	713.000	\$0	\$148	\$148	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$148		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$682	\$682	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$682		\$0	\$0	
E-12	Maint of Pumping Equip	732.000	\$0	\$1,620	\$1,620	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,620		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$386	\$386	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$386		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	-\$1	-\$1	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$1		\$0	\$0	
E-18	Misc Expenses - T&D	744.000	\$0	\$473	\$473	\$0	\$0	\$0
	1. To include an annualized level of sanitation services expense. (Dhority)		\$0	\$473		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$2,121	\$2,121	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,121		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$6,550	\$6,550	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$6,550		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,795	-\$1,795	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$12,505		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$600		\$0	\$0	

Confluence Rivers - Osage Utilities
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$9,675		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$435		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	-\$540	-\$540	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$540		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$7,990	-\$4,844	\$3,146	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$7,881		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$3,037		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$7,990	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$581	\$581	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$109		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$488		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$202		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$3,718	-\$3,718	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,898		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$180		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	-\$610	-\$610	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$610		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$6,313	\$6,313	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$6,313		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$1,601	-\$1,601	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,608		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$2,007		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$380	\$380	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$619		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$999		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$9,910	\$9,910

Confluence Rivers - Osage Utilities
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 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,910	
E-48	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$1,780	\$1,780
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$1,780	
E-55	Property Taxes	408.160	\$0	-\$81	-\$81	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$81		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$6,467	-\$6,467
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,467	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$320	-\$320
Total Operating & Maint. Expense			\$7,990	\$6,064	\$14,054	\$0	\$5,223	\$5,223

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$87,235	\$43,003	\$43,841	\$44,679
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$30,539	\$30,539	\$30,539	\$30,539
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$30,539	\$30,539	\$30,539	\$30,539
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$17,299	\$17,299	\$17,299	\$17,299
7	Tax Straight-Line Depreciation		\$30,539	\$30,539	\$30,539	\$30,539
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$47,838	\$47,838	\$47,838	\$47,838
9	NET TAXABLE INCOME		-\$104,534	\$25,704	\$26,542	\$27,380
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$104,534	\$25,704	\$26,542	\$27,380
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$957	\$235	\$243	\$251
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$103,577	\$25,469	\$26,299	\$27,129
15	Federal Income Tax at the Rate of	5.320%	-\$5,510	\$1,355	\$1,399	\$1,443
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	5.320%	-\$5,510	\$1,355	\$1,399	\$1,443
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$104,534	\$25,704	\$26,542	\$27,380
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,755	\$678	\$700	\$722
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$101,779	\$25,026	\$25,842	\$26,658
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.940%	-\$957	\$235	\$243	\$251
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$104,534	\$25,704	\$26,542	\$27,380
27	Deduct Federal Income Tax - City Inc. Tax		-\$5,510	\$1,355	\$1,399	\$1,443
28	Deduct Missouri Income Tax - City Inc. Tax		-\$957	\$235	\$243	\$251
29	City Taxable Income		-\$98,067	\$24,114	\$24,900	\$25,686
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$5,510	\$1,355	\$1,399	\$1,443
34	State Income Tax		-\$957	\$235	\$243	\$251
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$6,467	\$1,590	\$1,642	\$1,694
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$6,467	\$1,590	\$1,642	\$1,694

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.203%	8.363%	8.523%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - OSAGE UTILITIES
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$796,042	\$796,042	\$796,042
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$62,887	\$64,081	\$65,275
4	Net Income Available	-\$63,335	-\$63,335	-\$63,335
5	Additional Net Income Required	\$126,222	\$127,416	\$128,610
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,415	\$2,494	\$2,573
8	Current Income Tax Available	-\$5,909	-\$5,909	-\$5,909
9	Additional Current Tax Required	\$8,324	\$8,403	\$8,482
10	Revenue Requirement	\$134,546	\$135,819	\$137,092
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$134,546</u>	<u>\$135,819</u>	<u>\$137,092</u>

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,066,011
2	Less Accumulated Depreciation Reserve		\$283,254
3	Net Plant In Service		<u>\$782,757</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,560
6	Contributions in Aid of Construction Amortization		\$3,261
7	Prepayments		<u>\$6,776</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$18,597</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$33
11	State Tax Offset	-1.5370%	-\$6
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$404
14	Contributions in Aid of Construction		\$5,755
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$5,312</u>
16	Total Rate Base		<u><u>\$796,042</u></u>

Confluence Rivers - Osage Utilities
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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$938	P-3	\$0	\$938	100.00%	\$0	\$938
4		TOTAL INTANGIBLE PLANT	\$938		\$0	\$938		\$0	\$938
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$9,979	P-6	\$0	\$9,979	100.00%	\$0	\$9,979
7	311.000	S&I Source of Supply	\$35,740	P-7	\$0	\$35,740	100.00%	\$0	\$35,740
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$380,193	P-9	\$0	\$380,193	100.00%	\$0	\$380,193
10	316.000	Supply Mains	\$39,712	P-10	\$0	\$39,712	100.00%	\$0	\$39,712
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$465,624		\$0	\$465,624		\$0	\$465,624
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$2,360	P-14	\$0	\$2,360	100.00%	\$0	\$2,360
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$42,394	P-16	\$0	\$42,394	100.00%	\$0	\$42,394
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$20,068	P-18	\$0	\$20,068	100.00%	\$0	\$20,068
19	325.300	Shaft Driven Equipment	\$1,453	P-19	\$0	\$1,453	100.00%	\$0	\$1,453
20	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	P-20	\$0	\$1,553	100.00%	\$0	\$1,553
21		TOTAL PUMPING PLANT	\$67,828		\$0	\$67,828		\$0	\$67,828
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	332.000	Water Treatment Equipment	\$5,778	P-24	\$0	\$5,778	100.00%	\$0	\$5,778
25		TOTAL WATER TREATMENT PLANT	\$5,778		\$0	\$5,778		\$0	\$5,778
26		TRANSMISSION & DIST. PLANT							
27	341.000	S&I Transmission & Distribution	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	342.000	Distribution Reservoirs and Standpipes	\$79,584	P-28	\$0	\$79,584	100.00%	\$0	\$79,584
29	343.000	Transmission and Distribution Mains	\$230,194	P-29	\$0	\$230,194	100.00%	\$0	\$230,194
30	344.000	Fire Mains	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	345.000	Services	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	346.000	Meters	\$92,378	P-32	\$0	\$92,378	100.00%	\$0	\$92,378
33	347.000	Meter Installations	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	348.000	Hydrants	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	349.000	Other Transmission and Distribution Plant	\$62,786	P-35	\$0	\$62,786	100.00%	\$0	\$62,786
36		TOTAL TRANSMISSION & DIST. PLANT	\$464,942		\$0	\$464,942		\$0	\$464,942
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$1,300	P-40	\$0	\$1,300	100.00%	\$0	\$1,300
41	391.000	Office Furniture and Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	391.100	Office Furn Equip (IT)	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	392.000	Transportation Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	393.000	Stores Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	395.000	Laboratory Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$2,177	P-47	\$0	\$2,177	100.00%	\$0	\$2,177
48	397.000	Communication Equipment	\$57,424	P-48	\$0	\$57,424	100.00%	\$0	\$57,424
49	398.000	Miscellaneous Equipment	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	399.000	Other Tangible Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	\$60,901		\$0	\$60,901		\$0	\$60,901
52		TOTAL PLANT IN SERVICE	\$1,066,011		\$0	\$1,066,011		\$0	\$1,066,011

Confluence Rivers - Osage Utilities
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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Osage Utilities
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Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$938	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$938		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$9,979	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$35,740	2.50%	\$894	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$380,193	2.00%	\$7,604	0	0.00%
10	316.000	Supply Mains	\$39,712	2.00%	\$794	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$465,624		\$9,292		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$2,360	2.50%	\$59	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$42,394	10.00%	\$4,239	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	325.200	Booster Pump Equipment	\$20,068	6.70%	\$1,345	0	0.00%
19	325.300	Shaft Driven Equipment	\$1,453	5.00%	\$73	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	4.00%	\$62	0	0.00%
21		TOTAL PUMPING PLANT	\$67,828		\$5,778		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
24	332.000	Water Treatment Equipment	\$5,778	2.90%	\$168	0	0.00%
25		TOTAL WATER TREATMENT PLANT	\$5,778		\$168		
26		TRANSMISSION & DIST. PLANT					
27	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
28	342.000	Distribution Reservoirs and Standpipes	\$79,584	2.50%	\$1,990	0	0.00%
29	343.000	Transmission and Distribution Mains	\$230,194	2.00%	\$4,604	0	0.00%
30	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
31	345.000	Services	\$0	2.50%	\$0	0	0.00%
32	346.000	Meters	\$92,378	3.30%	\$3,048	0	0.00%
33	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
34	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
35	349.000	Other Transmission and Distribution Plant	\$62,786	2.00%	\$1,256	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$464,942		\$10,898		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$1,300	2.50%	\$33	0	0.00%
41	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
42	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
43	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	396.000	Power Operated Equipment	\$2,177	6.70%	\$146	0	0.00%
48	397.000	Communication Equipment	\$57,424	6.70%	\$3,847	0	0.00%
49	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
50	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
51		TOTAL GENERAL PLANT	\$60,901		\$4,026		
52		Total Depreciation	<u>\$1,066,011</u>		<u>\$30,162</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$13,985	R-7	\$0	\$13,985	100.00%	\$0	\$13,985
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$77,124	R-9	\$0	\$77,124	100.00%	\$0	\$77,124
10	316.000	Supply Mains	\$21,169	R-10	\$0	\$21,169	100.00%	\$0	\$21,169
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$112,278		\$0	\$112,278		\$0	\$112,278
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$885	R-14	\$0	\$885	100.00%	\$0	\$885
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$20,029	R-16	\$0	\$20,029	100.00%	\$0	\$20,029
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$31,507	R-18	\$0	\$31,507	100.00%	\$0	\$31,507
19	325.300	Shaft Driven Equipment	\$1,760	R-19	\$0	\$1,760	100.00%	\$0	\$1,760
20	328.000	Water - Other Pumping Equipment (Plant)	\$932	R-20	\$0	\$932	100.00%	\$0	\$932
21		TOTAL PUMPING PLANT	\$55,113		\$0	\$55,113		\$0	\$55,113
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	332.000	Water Treatment Equipment	\$2,291	R-24	\$0	\$2,291	100.00%	\$0	\$2,291
25		TOTAL WATER TREATMENT PLANT	\$2,291		\$0	\$2,291		\$0	\$2,291
26		TRANSMISSION & DIST. PLANT							
27	341.000	S&I Transmission & Distribution	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	342.000	Distribution Reservoirs and Standpipes	\$17,417	R-28	\$0	\$17,417	100.00%	\$0	\$17,417
29	343.000	Transmission and Distribution Mains	\$29,752	R-29	\$0	\$29,752	100.00%	\$0	\$29,752
30	344.000	Fire Mains	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	345.000	Services	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	346.000	Meters	\$27,012	R-32	\$0	\$27,012	100.00%	\$0	\$27,012
33	347.000	Meter Installations	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	348.000	Hydrants	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	349.000	Other Transmission and Distribution Plant	\$32,710	R-35	\$0	\$32,710	100.00%	\$0	\$32,710
36		TOTAL TRANSMISSION & DIST. PLANT	\$106,891		\$0	\$106,891		\$0	\$106,891
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$550	R-40	\$0	\$550	100.00%	\$0	\$550
41	391.000	Office Furniture and Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	391.100	Office Furn Equip (IT)	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	392.000	Transportation Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$3,887	R-47	\$0	\$3,887	100.00%	\$0	\$3,887
48	397.000	Communication Equipment	\$2,244	R-48	\$0	\$2,244	100.00%	\$0	\$2,244
49	398.000	Miscellaneous Equipment	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	\$6,681		\$0	\$6,681		\$0	\$6,681
52		TOTAL DEPRECIATION RESERVE	\$283,254		\$0	\$283,254		\$0	\$283,254

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$6,570	43.61	14.91	28.70	0.078630	\$517
3	Employee Benefits	\$390	43.61	-2.53	46.14	0.126411	\$49
4	Electric Expense	\$6,915	43.61	42.40	1.21	0.003315	\$23
5	Chemicals	\$80	43.61	18.97	24.64	0.067507	\$5
6	Uncollectible Accounts	\$107	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$163,202	43.61	25.71	17.90	0.049041	\$8,004
8	TOTAL OPERATION AND MAINT. EXPENSE	\$177,264					\$8,598
9	TAXES						
10	FICA - Employer Portion	\$531	43.61	16.48	27.13	0.074329	\$39
11	FUTA	\$27	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$105	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$131	43.61	286.40	-242.79	-0.665178	-\$87
14	TOTAL TAXES	\$794					-\$38
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$8,560
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$2,125	43.61	38.00	5.61	0.015370	\$33
18	State Tax Offset	\$369	43.61	38.00	5.61	0.015370	\$6
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$26,269	43.61	38.00	5.61	0.015370	\$404
21	TOTAL OFFSET FROM RATE BASE	\$28,763					\$443
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$9,003

Confluence Rivers - Osage Utilities
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 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$122,402	See note (1)	See note (1)	Rev-2	See note (1)	\$122,402	100.00%	\$18,203	\$140,605	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$16			Rev-3		\$16	100.00%	-\$16	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	-\$2,029			Rev-9		-\$2,029	100.00%	\$2,029	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$120,389					\$120,389		\$20,216	\$140,605		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$1,507	\$1,507	100.00%	\$0	\$1,507	\$0	\$1,507
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$1,507	\$1,507		\$0	\$1,507	\$0	\$1,507
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$7,009	\$0	\$7,009	E-12	\$0	\$7,009	100.00%	\$0	\$7,009	\$0	\$7,009
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$1,025	\$0	\$1,025	E-14	\$0	\$1,025	100.00%	\$0	\$1,025	\$0	\$1,025
15		TOTAL PUMPING EXPENSES	\$8,034	\$0	\$8,034		\$0	\$8,034		\$0	\$8,034	\$0	\$8,034
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$80	\$0	\$80	E-17	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
18	642.000	Operation Labor & Expenses	\$104,851	\$0	\$104,851	E-18	\$679	\$105,530	100.00%	\$0	\$105,530	\$0	\$105,530
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$880	\$0	\$880	E-20	\$0	\$880	100.00%	\$0	\$880	\$0	\$880
21	652.000	Maint of Water Treatment Equip	\$1,680	\$0	\$1,680	E-21	\$0	\$1,680	100.00%	\$0	\$1,680	\$0	\$1,680
22		TOTAL WATER TREATMENT EXPENSES	\$107,491	\$0	\$107,491		\$679	\$108,170		\$0	\$108,170	\$0	\$108,170
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$19	\$0	\$19	E-26	\$0	\$19	100.00%	\$0	\$19	\$0	\$19
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$1,779	\$1,779	100.00%	\$0	\$1,779	\$0	\$1,779
28	673.000	Maint of Transmission & Distribution Mains	\$362	\$0	\$362	E-28	\$2,982	\$3,344	100.00%	\$0	\$3,344	\$0	\$3,344
29	675.000	Maint of Services	\$745	\$0	\$745	E-29	\$0	\$745	100.00%	\$0	\$745	\$0	\$745
30	676.000	Maint of Meters	\$80	\$0	\$80	E-30	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,206	\$0	\$1,206		\$4,761	\$5,967		\$0	\$5,967	\$0	\$5,967
34		CUSTOMER ACCOUNTS EXPENSE											

Confluence Rivers - Osage Utilities
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Test Year Ending 06-30-2022
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$12,701	\$0	\$12,701	E-35	-\$2,484	\$10,217	100.00%	\$0	\$10,217	\$0	\$10,217
36	903.280	Cust Records & Collection Expense	\$2,223	\$0	\$2,223	E-36	\$0	\$2,223	100.00%	\$0	\$2,223	\$0	\$2,223
37	904.000	Uncollectible Accounts	\$647	\$0	\$647	E-37	-\$534	\$113	100.00%	\$0	\$113	\$0	\$113
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,571	\$0	\$15,571		-\$3,018	\$12,553		\$0	\$12,553	\$0	\$12,553
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$7,964	\$0	\$7,964	E-45	\$10,440	\$18,404	100.00%	\$0	\$18,404	\$7,623	\$10,781
46	923.100	Outside Services Employed - Bank Fees	\$76	\$0	\$76	E-46	\$0	\$76	100.00%	\$0	\$76	\$0	\$76
47	923.400	Outside Services Employed - Legal	\$111	\$0	\$111	E-47	\$548	\$659	100.00%	\$0	\$659	\$0	\$659
48	923.500	Outside Services Employed - Accounting	\$3,939	\$0	\$3,939	E-48	-\$3,767	\$172	100.00%	\$0	\$172	\$0	\$172
49	923.600	Outside Services Employed - Easements	\$617	\$0	\$617	E-49	-\$617	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$2,939	\$0	\$2,939	E-50	\$0	\$2,939	100.00%	\$0	\$2,939	\$0	\$2,939
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$5,222	\$0	\$5,222	E-52	\$10,393	\$15,615	100.00%	\$0	\$15,615	\$0	\$15,615
53	928.100	Regulatory Commission Expenses - DNR	\$3,662	\$0	\$3,662	E-53	-\$1,447	\$2,215	100.00%	\$0	\$2,215	\$0	\$2,215
54	928.200	Regulatory Commission Expenses - PSC	\$625	\$0	\$625	E-54	\$328	\$953	100.00%	\$0	\$953	\$0	\$953
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$25,155	\$0	\$25,155		\$15,878	\$41,033		\$0	\$41,033	\$7,623	\$33,410
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$20,223	See note (1)	See note (1)	E-59	See note (1)	\$20,223	100.00%	\$9,939	\$30,162	See note (1)	See note (1)
60	403.200	Depreciation - 403.2	\$0			E-60		\$0	100.00%	\$0	\$0		
61	405.000	Amortization of Other Utility Plant	\$0			E-61		\$0	100.00%	\$2,292	\$2,292		
62	407.400	Amortization of Property Losses	\$0			E-62		\$0	100.00%	\$0	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$20,223	\$0	\$0		\$0	\$20,223		\$12,231	\$32,454	\$0	\$0
64		AMORTIZATION EXPENSE											
65		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
66		OTHER OPERATING EXPENSES											
67	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	408.160	Property Taxes	\$208	\$0	\$208	E-68	-\$77	\$131	100.00%	\$0	\$131	\$0	\$131
69		TOTAL OTHER OPERATING EXPENSE	\$208	\$0	\$208		-\$77	\$131		\$0	\$131	\$0	\$131
70		TOTAL OPERATING EXPENSE	\$177,888	\$0	\$157,665		\$19,730	\$197,618		\$12,231	\$209,849	\$7,623	\$169,772
71		NET INCOME BEFORE TAXES	-\$57,499					-\$77,229		\$7,985	-\$69,244		
72		INCOME TAXES											
73	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-73	See note (1)	\$0	100.00%	-\$5,909	-\$5,909	See note (1)	See note (1)

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Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
74		TOTAL INCOME TAXES	\$0					\$0		-\$5,909	-\$5,909		
75		DEFERRED INCOME TAXES											
76	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		Amortization of Deferred ITC	\$0			E-77		\$0	100.00%	\$0	\$0		
78		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
79		NET OPERATING INCOME	<u>-\$57,499</u>					<u>-\$77,229</u>		<u>\$13,894</u>	<u>-\$63,335</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$18,203	\$18,203
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$18,203	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$16	-\$16
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$16	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$2,029	\$2,029
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$2,029	
E-4	Maint of Structures & Improvements - Supply	611.000	\$0	\$1,507	\$1,507	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,507		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$679	\$679	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$346		\$0	\$0	
	2. To annualize third party operation expense. (Majors)		\$0	\$1,025		\$0	\$0	
E-27	Maint of Structures & Improvements - T&D	671.000	\$0	\$1,779	\$1,779	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,779		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$2,982	\$2,982	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$141		\$0	\$0	
	2. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,841		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$2,484	-\$2,484	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$12,701		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$572		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$9,230		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$415		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	-\$534	-\$534	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$534		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$7,623	\$2,817	\$10,440	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$2,841		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$7,623	\$0		\$0	\$0	

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$24		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$548	\$548	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$111		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$466		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$193		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	-\$3,767	-\$3,767	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,939		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$172		\$0	\$0	
E-49	Outside Services Employed - Easements	923.600	\$0	-\$617	-\$617	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$617		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$10,393	\$10,393	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$10,393		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	-\$1,447	-\$1,447	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,662		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,915		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$328	\$328	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$625		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$953		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$9,939	\$9,939
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,939	
E-61	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$2,292	\$2,292
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$2,292	
E-68	Property Taxes	408.160	\$0	-\$77	-\$77	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$77		\$0	\$0	

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$5,909	-\$5,909
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$5,909	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$20,216	\$20,216
Total Operating & Maint. Expense			\$7,623	\$12,107	\$19,730	\$0	\$6,322	\$6,322

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$69,244	\$65,302	\$66,575	\$67,848
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,454	\$32,454	\$32,454	\$32,454
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,454	\$32,454	\$32,454	\$32,454
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$26,269	\$26,269	\$26,269	\$26,269
7	Tax Straight-Line Depreciation		\$32,454	\$32,454	\$32,454	\$32,454
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$58,723	\$58,723	\$58,723	\$58,723
9	NET TAXABLE INCOME		-\$95,513	\$39,033	\$40,306	\$41,579
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$95,513	\$39,033	\$40,306	\$41,579
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$874	\$357	\$369	\$381
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$94,639	\$38,676	\$39,937	\$41,198
15	Federal Income Tax at the Rate of	5.320%	-\$5,035	\$2,058	\$2,125	\$2,192
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	5.320%	-\$5,035	\$2,058	\$2,125	\$2,192
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$95,513	\$39,033	\$40,306	\$41,579
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,518	\$1,029	\$1,063	\$1,096
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$92,995	\$38,004	\$39,243	\$40,483
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.940%	-\$874	\$357	\$369	\$381
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$95,513	\$39,033	\$40,306	\$41,579
27	Deduct Federal Income Tax - City Inc. Tax		-\$5,035	\$2,058	\$2,125	\$2,192
28	Deduct Missouri Income Tax - City Inc. Tax		-\$874	\$357	\$369	\$381
29	City Taxable Income		-\$89,604	\$36,618	\$37,812	\$39,006
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$5,035	\$2,058	\$2,125	\$2,192
34	State Income Tax		-\$874	\$357	\$369	\$381
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$5,909	\$2,415	\$2,494	\$2,573
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$5,909	\$2,415	\$2,494	\$2,573

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.203%	8.363%	8.523%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - PORT PERRY
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$456,825	\$456,825	\$456,825
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$36,089	\$36,774	\$37,460
4	Net Income Available	-\$88,315	-\$88,315	-\$88,315
5	Additional Net Income Required	\$124,404	\$125,089	\$125,775
6	Income Tax Requirement			
7	Required Current Income Tax	\$875	\$904	\$933
8	Current Income Tax Available	-\$4,307	-\$4,307	-\$4,307
9	Additional Current Tax Required	\$5,182	\$5,211	\$5,240
10	Revenue Requirement	\$129,586	\$130,300	\$131,015
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$129,586	\$130,300	\$131,015

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$715,056
2	Less Accumulated Depreciation Reserve		\$200,858
3	Net Plant In Service		\$514,198
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,536
6	Contributions in Aid of Construction Amortization		\$103,021
7	Prepayments		\$2,805
8	TOTAL ADD TO NET PLANT IN SERVICE		\$109,362
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$12
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$232
14	Contributions in Aid of Construction		\$166,981
15	TOTAL SUBTRACT FROM NET PLANT		\$166,735
16	Total Rate Base		\$456,825

Confluence Rivers - Port Perry
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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$430,211	P-7	\$0	\$430,211	100.00%	\$0	\$430,211
8	352.200	Collection Sewers Gravity	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$26,901	P-10	\$0	\$26,901	100.00%	\$0	\$26,901
11		TOTAL COLLECTION PLANT	\$457,112		\$0	\$457,112		\$0	\$457,112
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$30,364	P-14	\$0	\$30,364	100.00%	\$0	\$30,364
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$30,364		\$0	\$30,364		\$0	\$30,364
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$1,482	P-18	\$0	\$1,482	100.00%	\$0	\$1,482
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$105,498	P-21	\$0	\$105,498	100.00%	\$0	\$105,498
22	373.000	Plant Sewers	\$92,528	P-22	\$0	\$92,528	100.00%	\$0	\$92,528
23	374.000	Outfall Sewer Lines	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$199,508		\$0	\$199,508		\$0	\$199,508
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$28,072	P-35	\$0	\$28,072	100.00%	\$0	\$28,072
36	398.000	Miscellaneous Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$28,072		\$0	\$28,072		\$0	\$28,072
39		TOTAL PLANT IN SERVICE	\$715,056		\$0	\$715,056		\$0	\$715,056

Confluence Rivers - Port Perry
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Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Plant Adjustments			<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$430,211	2.00%	\$8,604	0	0.00%
8	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$26,901	3.30%	\$888	0	0.00%
11		TOTAL COLLECTION PLANT	\$457,112		\$9,492		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$30,364	10.00%	\$3,036	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$30,364		\$3,036		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$1,482	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$105,498	5.00%	\$5,275	0	0.00%
22	373.000	Plant Sewers	\$92,528	2.50%	\$2,313	0	0.00%
23	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25		TOTAL TREATMENT & DISPOSAL PLANT	\$199,508		\$7,588		
26		GENERAL PLANT					
27	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
28	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
29	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
30	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
31	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
32	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
33	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
34	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
35	397.000	Communication Equipment	\$28,072	6.70%	\$1,881	0	0.00%
36	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
37	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
38		TOTAL GENERAL PLANT	\$28,072		\$1,881		
39		Total Depreciation	\$715,056		\$21,997		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$120,241	R-7	\$0	\$120,241	100.00%	\$0	\$120,241
8	352.200	Collection Sewers Gravity	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$7,143	R-10	\$0	\$7,143	100.00%	\$0	\$7,143
11		TOTAL COLLECTION PLANT	\$127,384		\$0	\$127,384		\$0	\$127,384
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$3,844	R-14	\$0	\$3,844	100.00%	\$0	\$3,844
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$3,844		\$0	\$3,844		\$0	\$3,844
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$10,815	R-21	\$0	\$10,815	100.00%	\$0	\$10,815
22	373.000	Plant Sewers	\$57,718	R-22	\$0	\$57,718	100.00%	\$0	\$57,718
23	374.000	Outfall Sewer Lines	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$68,533		\$0	\$68,533		\$0	\$68,533
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$1,097	R-35	\$0	\$1,097	100.00%	\$0	\$1,097
36	398.000	Miscellaneous Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$1,097		\$0	\$1,097		\$0	\$1,097
39		TOTAL DEPRECIATION RESERVE	\$200,858		\$0	\$200,858		\$0	\$200,858

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,690	43.61	14.91	28.70	0.078630	\$369
3	Employee Benefits	\$279	43.61	-2.53	46.14	0.126411	\$35
4	Electric Expense	\$5,808	43.61	42.40	1.21	0.003315	\$19
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$71	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$118,842	43.61	33.83	9.78	0.026795	\$3,184
8	TOTAL OPERATION AND MAINT. EXPENSE	\$129,690					\$3,607
9	TAXES						
10	FICA - Employer Portion	\$379	43.61	16.48	27.13	0.074329	\$28
11	FUTA	\$19	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$75	43.61	16.09	27.52	0.075397	\$6
13	Property Tax	\$159	43.61	286.40	-242.79	-0.665178	-\$106
14	TOTAL TAXES	\$632					-\$71
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,536
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$768	43.61	38.00	5.61	0.015370	\$12
18	State Tax Offset	\$136	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$15,075	43.61	38.00	5.61	0.015370	\$232
21	TOTAL OFFSET FROM RATE BASE	\$15,979					\$246
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$3,782

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$55,169	See note (1)	See note (1)	Rev-2	See note (1)	\$55,169	100.00%	-\$1,754	\$53,415	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$1,389			Rev-3		\$1,389	100.00%	\$405	\$1,794		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$222			Rev-5		\$222	100.00%	-\$222	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$56,780					\$56,780		-\$1,571	\$55,209		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$650	\$0	\$650	E-5	\$3,838	\$4,488	100.00%	\$0	\$4,488	\$0	\$4,488
6	713.000	Maint of Services to Customers	\$22	\$0	\$22	E-6	\$1,450	\$1,472	100.00%	\$0	\$1,472	\$0	\$1,472
7		TOTAL COLLECTION MAINT. EXPENSES	\$672	\$0	\$672		\$5,288	\$5,960		\$0	\$5,960	\$0	\$5,960
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$150	\$150	100.00%	\$0	\$150	\$0	\$150
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$150	\$150		\$0	\$150	\$0	\$150
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$15,000	\$0	\$15,000	E-16	-\$1,166	\$13,834	100.00%	\$0	\$13,834	\$0	\$13,834
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$5,808	\$0	\$5,808	E-17	\$0	\$5,808	100.00%	\$0	\$5,808	\$0	\$5,808
18	744.000	Misc Expenses - T&D	\$836	\$0	\$836	E-18	\$0	\$836	100.00%	\$0	\$836	\$0	\$836
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$21,644	\$0	\$21,644		-\$1,166	\$20,478		\$0	\$20,478	\$0	\$20,478
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$4,747	\$0	\$4,747	E-21	\$45,281	\$50,028	100.00%	\$0	\$50,028	\$0	\$50,028
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$18,005	\$18,005	100.00%	\$0	\$18,005	\$0	\$18,005
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,747	\$0	\$4,747		\$63,286	\$68,033		\$0	\$68,033	\$0	\$68,033
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$8,030	\$0	\$8,030	E-25	-\$736	\$7,294	100.00%	\$0	\$7,294	\$0	\$7,294
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$71	\$71	100.00%	\$0	\$71	\$0	\$71
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,030	\$0	\$8,030		-\$665	\$7,365		\$0	\$7,365	\$0	\$7,365
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$7,514	\$7,514	100.00%	\$0	\$7,514	\$5,442	\$2,072
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$471	\$471	100.00%	\$0	\$471	\$0	\$471
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$122	\$122	100.00%	\$0	\$122	\$0	\$122
35	923.600	Outside Services Employed - Easements	\$3,606	\$0	\$3,606	E-35	\$8,394	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$0	\$0	\$0	E-39	\$5,549	\$5,549	100.00%	\$0	\$5,549	\$0	\$5,549
40	928.100	Regulatory Commission Expenses - DNR	\$1,216	\$0	\$1,216	E-40	\$151	\$1,367	100.00%	\$0	\$1,367	\$0	\$1,367
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$681	\$681	100.00%	\$0	\$681	\$0	\$681
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$4,822	\$0	\$4,822		\$22,882	\$27,704		\$0	\$27,704	\$5,442	\$22,262
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$9,432	See note (1)	See note (1)	E-46	See note (1)	\$9,432	100.00%	\$12,565	\$21,997	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	-\$4,008			E-47		-\$4,008	100.00%	\$0	-\$4,008		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$5,424	\$0	\$0		\$0	\$5,424		\$12,565	\$17,989	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Taxes	\$152	\$0	\$152	E-55	\$0	\$152	100.00%	\$0	\$152	\$0	\$152
56		TOTAL OTHER OPERATING EXPENSE	\$152	\$0	\$152		\$0	\$152		\$0	\$152	\$0	\$152
57		TOTAL OPERATING EXPENSE	\$45,491	\$0	\$40,067		\$89,775	\$135,266		\$12,565	\$147,831	\$5,442	\$124,400
58		NET INCOME BEFORE TAXES	\$11,289					-\$78,486		-\$14,136	-\$92,622		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$4,307	-\$4,307	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$4,307	-\$4,307		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	\$11,289					-\$78,486		-\$9,829	-\$88,315		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	-\$1,754	-\$1,754
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$1,754	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	\$405	\$405
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$405	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$222	-\$222
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$222	
E-5	Maint of Collection Sewers	712.000	\$0	\$3,838	\$3,838	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,838		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$1,450	\$1,450	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$112		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,338		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$150	\$150	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$150		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	-\$1,166	-\$1,166	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$1,166		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$45,281	\$45,281	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$45,281		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$18,005	\$18,005	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$18,005		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$736	-\$736	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$8,030		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$408		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$6,590		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$296		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$71	\$71	\$0	\$0	\$0

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$71		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$5,442	\$2,072	\$7,514	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$2,072		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,442	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$471	\$471	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$333		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$138		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$122	\$122	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$122		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	\$8,394	\$8,394	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,606		\$0	\$0	
	2. To include an annualized level of easement costs. (Dhority)		\$0	\$12,000		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$5,549	\$5,549	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,549		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$151	\$151	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,216		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,367		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$681	\$681	\$0	\$0	\$0
	1. To include annualized level of PSC assessment expense. (Dhority)		\$0	\$681		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$12,565	\$12,565
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,565	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$4,307	-\$4,307
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$4,307	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,571	-\$1,571
Total Operating & Maint. Expense			\$5,442	\$84,333	\$89,775	\$0	\$8,258	\$8,258

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$92,622	\$36,964	\$37,678	\$38,393
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$17,989	\$17,989	\$17,989	\$17,989
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$17,989	\$17,989	\$17,989	\$17,989
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$15,075	\$15,075	\$15,075	\$15,075
7	Tax Straight-Line Depreciation		\$17,989	\$17,989	\$17,989	\$17,989
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$33,064	\$33,064	\$33,064	\$33,064
9	NET TAXABLE INCOME		-\$107,697	\$21,889	\$22,603	\$23,318
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$107,697	\$21,889	\$22,603	\$23,318
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$646	\$131	\$136	\$140
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$107,051	\$21,758	\$22,467	\$23,178
15	Federal Income Tax at the Rate of	3.420%	-\$3,661	\$744	\$768	\$793
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$3,661	\$744	\$768	\$793
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$107,697	\$21,889	\$22,603	\$23,318
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,831	\$372	\$384	\$397
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$105,866	\$21,517	\$22,219	\$22,921
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$646	\$131	\$136	\$140
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$107,697	\$21,889	\$22,603	\$23,318
27	Deduct Federal Income Tax - City Inc. Tax		-\$3,661	\$744	\$768	\$793
28	Deduct Missouri Income Tax - City Inc. Tax		-\$646	\$131	\$136	\$140
29	City Taxable Income		-\$103,390	\$21,014	\$21,699	\$22,385
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$3,661	\$744	\$768	\$793
34	State Income Tax		-\$646	\$131	\$136	\$140
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$4,307	\$875	\$904	\$933
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$4,307	\$875	\$904	\$933

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - PORT PERRY
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$414,009	\$414,009	\$414,009
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,707	\$33,328	\$33,949
4	Net Income Available	-\$10,546	-\$10,546	-\$10,546
5	Additional Net Income Required	\$43,253	\$43,874	\$44,495
6	Income Tax Requirement			
7	Required Current Income Tax	\$793	\$819	\$845
8	Current Income Tax Available	-\$1,008	-\$1,008	-\$1,008
9	Additional Current Tax Required	\$1,801	\$1,827	\$1,853
10	Revenue Requirement	\$45,054	\$45,701	\$46,348
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$45,054</u>	<u>\$45,701</u>	<u>\$46,348</u>

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$704,713
2	Less Accumulated Depreciation Reserve		\$260,295
3	Net Plant In Service		\$444,418
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,816
6	Contributions in Aid of Construction Amortization		\$138,001
7	Prepayments		\$3,476
8	TOTAL ADD TO NET PLANT IN SERVICE		\$145,293
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-2.2767%	-\$16
11	State Tax Offset	-2.2767%	-\$3
12	City Tax Offset	-2.2767%	\$0
13	Interest Expense Offset	-2.2767%	-\$311
14	Contributions in Aid of Construction		\$176,032
15	TOTAL SUBTRACT FROM NET PLANT		\$175,702
16	Total Rate Base		\$414,009

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$1,482	P-6	\$0	\$1,482	100.00%	\$0	\$1,482
7	311.000	S&I Source of Supply	\$4,338	P-7	\$0	\$4,338	100.00%	\$0	\$4,338
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$14,527	P-9	\$0	\$14,527	100.00%	\$0	\$14,527
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$20,347		\$0	\$20,347		\$0	\$20,347
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$7,955	P-16	\$0	\$7,955	100.00%	\$0	\$7,955
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$7,955		\$0	\$7,955		\$0	\$7,955
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$12,045	P-22	\$0	\$12,045	100.00%	\$0	\$12,045
23		TOTAL WATER TREATMENT PLANT	\$12,045		\$0	\$12,045		\$0	\$12,045
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	343.000	Transmission and Distribution Mains	\$598,231	P-27	\$0	\$598,231	100.00%	\$0	\$598,231
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$41,248	P-29	\$0	\$41,248	100.00%	\$0	\$41,248
30	346.000	Meters	\$20,367	P-30	\$0	\$20,367	100.00%	\$0	\$20,367
31	347.000	Meter Installations	\$4,477	P-31	\$0	\$4,477	100.00%	\$0	\$4,477
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$664,323		\$0	\$664,323		\$0	\$664,323
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$43	P-42	\$0	\$43	100.00%	\$0	\$43
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$43		\$0	\$43		\$0	\$43
49		TOTAL PLANT IN SERVICE	\$704,713		\$0	\$704,713		\$0	\$704,713

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$1,482	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$4,338	2.50%	\$108	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$14,527	2.00%	\$291	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$20,347		\$399		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$7,955	10.00%	\$796	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$7,955		\$796		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$12,045	2.90%	\$349	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$12,045		\$349		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$0	2.50%	\$0	0	0.00%
27	343.000	Transmission and Distribution Mains	\$598,231	2.00%	\$11,965	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$41,248	2.50%	\$1,031	0	0.00%
30	346.000	Meters	\$20,367	3.30%	\$672	0	0.00%
31	347.000	Meter Installations	\$4,477	2.50%	\$112	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$664,323		\$13,780		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$43	6.70%	\$3	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$43		\$3		
49		Total Depreciation	<u>\$704,713</u>		<u>\$15,327</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$1,424	R-7	\$0	\$1,424	100.00%	\$0	\$1,424
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$169	R-9	\$0	\$169	100.00%	\$0	\$169
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$1,593		\$0	\$1,593		\$0	\$1,593
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	-\$10,127	R-16	\$0	-\$10,127	100.00%	\$0	-\$10,127
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	-\$10,127		\$0	-\$10,127		\$0	-\$10,127
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$553	R-22	\$0	\$553	100.00%	\$0	\$553
23		TOTAL WATER TREATMENT PLANT	\$553		\$0	\$553		\$0	\$553
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	343.000	Transmission and Distribution Mains	\$258,195	R-27	\$0	\$258,195	100.00%	\$0	\$258,195
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$9,735	R-29	\$0	\$9,735	100.00%	\$0	\$9,735
30	346.000	Meters	\$269	R-30	\$0	\$269	100.00%	\$0	\$269
31	347.000	Meter Installations	\$65	R-31	\$0	\$65	100.00%	\$0	\$65
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$268,264		\$0	\$268,264		\$0	\$268,264
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$12	R-42	\$0	\$12	100.00%	\$0	\$12
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$12		\$0	\$12		\$0	\$12
49		TOTAL DEPRECIATION RESERVE	\$260,295		\$0	\$260,295		\$0	\$260,295

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$7,694	46.31	14.91	31.40	0.086027	\$662
3	Employee Benefits	\$457	46.31	-2.53	48.84	0.133808	\$61
4	Electric Expense	\$6,508	46.31	42.40	3.91	0.010712	\$70
5	Chemicals	\$1,393	46.31	18.97	27.34	0.074904	\$104
6	Uncollectible Accounts	\$127	46.31	46.31	0.00	0.000000	\$0
7	Cash Vouchers	\$73,170	46.31	31.21	15.10	0.041370	\$3,027
8	TOTAL OPERATION AND MAINT. EXPENSE	\$89,349					\$3,924
9	TAXES						
10	FICA - Employer Portion	\$622	46.31	16.48	29.83	0.081726	\$51
11	FUTA	\$32	46.31	16.12	30.19	0.082712	\$3
12	SUTA	\$123	46.31	16.09	30.22	0.082795	\$10
13	Property Tax	\$262	46.31	286.40	-240.09	-0.657781	-\$172
14	TOTAL TAXES	\$1,039					-\$108
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,816
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$696	46.31	38.00	8.31	0.022767	\$16
18	State Tax Offset	\$123	46.31	38.00	8.31	0.022767	\$3
19	City Tax Offset	\$0	46.31	38.00	8.31	0.022767	\$0
20	Interest Expense Offset	\$13,662	46.31	38.00	8.31	0.022767	\$311
21	TOTAL OFFSET FROM RATE BASE	\$14,481					\$330
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$4,146

Confluence Rivers - Port Perry
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 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$75,008	See note (1)	See note (1)	Rev-2	See note (1)	\$75,008	100.00%	\$11,275	\$86,283	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$1,958			Rev-3		\$1,958	100.00%	-\$1,958	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$182			Rev-9		\$182	100.00%	-\$182	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$77,148					\$77,148		\$9,135	\$86,283		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$116	\$0	\$116			\$0		\$0	\$116	\$0	\$116
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$6,508	\$0	\$6,508	E-12	\$0	\$6,508	100.00%	\$0	\$6,508	\$0	\$6,508
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$6,508	\$0	\$6,508			\$0		\$0	\$6,508	\$0	\$6,508
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$1,393	\$0	\$1,393	E-17	\$0	\$1,393	100.00%	\$0	\$1,393	\$0	\$1,393
18	642.000	Operation Labor & Expenses	\$15,448	\$0	\$15,448	E-18	\$737	\$16,185	100.00%	\$0	\$16,185	\$0	\$16,185
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$707	\$0	\$707	E-20	\$0	\$707	100.00%	\$0	\$707	\$0	\$707
21	652.000	Maint of Water Treatment Equip	\$105	\$0	\$105	E-21	\$0	\$105	100.00%	\$0	\$105	\$0	\$105
22		TOTAL WATER TREATMENT EXPENSES	\$17,653	\$0	\$17,653		\$737	\$18,390		\$0	\$18,390	\$0	\$18,390
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$226	\$0	\$226	E-25	\$0	\$226	100.00%	\$0	\$226	\$0	\$226
26	665.000	Misc Expenses - T&D	\$500	\$0	\$500	E-26	\$0	\$500	100.00%	\$0	\$500	\$0	\$500
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$9,112	\$9,112	100.00%	\$0	\$9,112	\$0	\$9,112
28	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-28	\$2,258	\$2,258	100.00%	\$0	\$2,258	\$0	\$2,258
29	673.000	Maint of Transmission & Distribution Mains	\$22	\$0	\$22	E-29	\$732	\$754	100.00%	\$0	\$754	\$0	\$754
30	675.000	Maint of Services	\$0	\$0	\$0	E-30	\$4,711	\$4,711	100.00%	\$0	\$4,711	\$0	\$4,711
31	676.000	Maint of Meters	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	677.000	Maint of Hydrants	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$748	\$0	\$748		\$16,813	\$17,561		\$0	\$17,561	\$0	\$17,561

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$14,241	\$0	\$14,241	E-36	-\$2,275	\$11,966	100.00%	\$0	\$11,966	\$0	\$11,966
37	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-38	\$127	\$127	100.00%	\$0	\$127	\$0	\$127
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,241	\$0	\$14,241		-\$2,148	\$12,093		\$0	\$12,093	\$0	\$12,093
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$12,232	\$12,232	100.00%	\$0	\$12,232	\$8,927	\$3,305
47	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$772	\$772	100.00%	\$0	\$772	\$0	\$772
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$201	\$201	100.00%	\$0	\$201	\$0	\$201
50	923.600	Outside Services Employed - Easements	\$6,394	\$0	\$6,394	E-50	\$5,606	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000
51	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.400	Property Insurance	\$0	\$0	\$0	E-53	\$5,817	\$5,817	100.00%	\$0	\$5,817	\$0	\$5,817
54	928.100	Regulatory Commission Expenses - DNR	\$2,157	\$0	\$2,157	E-54	\$386	\$2,543	100.00%	\$0	\$2,543	\$0	\$2,543
55	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-55	\$1,116	\$1,116	100.00%	\$0	\$1,116	\$0	\$1,116
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$8,551	\$0	\$8,551		\$26,130	\$34,681		\$0	\$34,681	\$8,927	\$25,754
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$16,727	See note (1)	See note (1)	E-60	See note (1)	\$16,727	100.00%	-\$1,400	\$15,327	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$7,108			E-61		-\$7,108	100.00%	\$0	-\$7,108		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$9,619	\$0	\$0		\$0	\$9,619		-\$1,400	\$8,219	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$269	\$0	\$269	E-69	\$0	\$269	100.00%	\$0	\$269	\$0	\$269
70	408.160	Property Taxes	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL OTHER OPERATING EXPENSE	\$269	\$0	\$269		\$0	\$269		\$0	\$269	\$0	\$269
72		TOTAL OPERATING EXPENSE	\$57,705	\$0	\$48,086		\$41,532	\$99,237		-\$1,400	\$97,837	\$8,927	\$80,691
73		NET INCOME BEFORE TAXES	\$19,443					-\$22,089		\$10,535	-\$11,554		

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$1,008	-\$1,008	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$1,008	-\$1,008		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$19,443					-\$22,089		\$11,543	-\$10,546		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Port Perry
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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$11,275	\$11,275
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$11,275	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$1,958	-\$1,958
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,958	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$182	-\$182
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$182	
E-18	Operation Labor & Expenses	642.000	\$0	\$737	\$737	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$737		\$0	\$0	
E-27	Maint of Structures & Improvements - T&D	671.000	\$0	\$9,112	\$9,112	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,112		\$0	\$0	
E-28	Distribution Reservoirs and Standpipes	672.000	\$0	\$2,258	\$2,258	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,258		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$732	\$732	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$184		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$548		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$4,711	\$4,711	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,711		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$2,275	-\$2,275	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$14,241		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$670		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$10,810		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$486		\$0	\$0	
E-38	Uncollectible Accounts	904.000	\$0	\$127	\$127	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$127		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$8,927	\$3,305	\$12,232	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$3,333		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$8,927	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$28		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$772	\$772	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$546		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$226		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	\$201	\$201	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$201		\$0	\$0	
E-50	Outside Services Employed - Easements	923.600	\$0	\$5,606	\$5,606	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$6,394		\$0	\$0	
	2. To include an annualized level of easement expense. (Dhority)		\$0	\$12,000		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$5,817	\$5,817	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,817		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$386	\$386	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,157		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$2,243		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	\$1,116	\$1,116	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,116		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$1,400	-\$1,400
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$1,400	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,008	-\$1,008
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,008	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$9,135	\$9,135
Total Operating & Maint. Expense			\$8,927	\$32,605	\$41,532	\$0	-\$2,408	-\$2,408

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$11,554	\$33,500	\$34,147	\$34,794
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$8,219	\$8,219	\$8,219	\$8,219
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$8,219	\$8,219	\$8,219	\$8,219
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,662	\$13,662	\$13,662	\$13,662
7	Tax Straight-Line Depreciation		\$8,219	\$8,219	\$8,219	\$8,219
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$21,881	\$21,881	\$21,881	\$21,881
9	NET TAXABLE INCOME		-\$25,216	\$19,838	\$20,485	\$21,132
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$25,216	\$19,838	\$20,485	\$21,132
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$151	\$119	\$123	\$127
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$25,065	\$19,719	\$20,362	\$21,005
15	Federal Income Tax at the Rate of	3.420%	-\$857	\$674	\$696	\$718
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$857	\$674	\$696	\$718
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$25,216	\$19,838	\$20,485	\$21,132
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$429	\$337	\$348	\$359
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$24,787	\$19,501	\$20,137	\$20,773
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$151	\$119	\$123	\$127
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$25,216	\$19,838	\$20,485	\$21,132
27	Deduct Federal Income Tax - City Inc. Tax		-\$857	\$674	\$696	\$718
28	Deduct Missouri Income Tax - City Inc. Tax		-\$151	\$119	\$123	\$127
29	City Taxable Income		-\$24,208	\$19,045	\$19,666	\$20,287
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$857	\$674	\$696	\$718
34	State Income Tax		-\$151	\$119	\$123	\$127
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,008	\$793	\$819	\$845
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,008	\$793	\$819	\$845

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

**CONFLUENCE RIVERS - PRAIRIE HEIGHTS (SULLIVAN
SEWER**

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$88,477	\$88,477	\$88,477
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$6,990	\$7,122	\$7,255
4	Net Income Available	-\$25,928	-\$25,928	-\$25,928
5	Additional Net Income Required	\$32,918	\$33,050	\$33,183
6	Income Tax Requirement			
7	Required Current Income Tax	\$169	\$175	\$181
8	Current Income Tax Available	-\$1,202	-\$1,202	-\$1,202
9	Additional Current Tax Required	\$1,371	\$1,377	\$1,383
10	Revenue Requirement	\$34,289	\$34,427	\$34,566
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$34,289	\$34,427	\$34,566

Confluence Rivers - Prairie Heights (Sullivan)

Case No. WR-2023-0006

Test Year Ending 06-30-2022

Update Period Ending 01-31-2023

RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$205,704
2	Less Accumulated Depreciation Reserve		\$119,836
3	Net Plant In Service		<u>\$85,868</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,035
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		<u>\$1,527</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,562</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$45
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$47</u>
16	Total Rate Base		<u><u>\$88,477</u></u>

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$85,445	P-7	\$0	\$85,445	100.00%	\$0	\$85,445
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$6,242	P-11	\$0	\$6,242	100.00%	\$0	\$6,242
12		TOTAL COLLECTION PLANT	\$91,687		\$0	\$91,687		\$0	\$91,687
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$7,774	P-15	\$0	\$7,774	100.00%	\$0	\$7,774
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$7,774		\$0	\$7,774		\$0	\$7,774
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$675	P-19	\$0	\$675	100.00%	\$0	\$675
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$105,568	P-23	\$0	\$105,568	100.00%	\$0	\$105,568
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$106,243		\$0	\$106,243		\$0	\$106,243
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$205,704		\$0	\$205,704		\$0	\$205,704

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$85,445	2.00%	\$1,709	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$6,242	3.30%	\$206	0	0.00%
12		TOTAL COLLECTION PLANT	\$91,687		\$1,915		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$7,774	10.00%	\$777	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$7,774		\$777		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$675	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$105,568	2.50%	\$2,639	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$106,243		\$2,639		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		Total Depreciation	\$205,704		\$5,331		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Prairie Heights (Sullivan)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$26,631	R-7	\$0	\$26,631	100.00%	\$0	\$26,631
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,946	R-11	\$0	\$1,946	100.00%	\$0	\$1,946
12		TOTAL COLLECTION PLANT	\$28,577		\$0	\$28,577		\$0	\$28,577
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$9,005	R-15	\$0	\$9,005	100.00%	\$0	\$9,005
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$9,005		\$0	\$9,005		\$0	\$9,005
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$82,254	R-23	\$0	\$82,254	100.00%	\$0	\$82,254
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$82,254		\$0	\$82,254		\$0	\$82,254
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$119,836		\$0	\$119,836		\$0	\$119,836

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$334	43.61	14.91	28.70	0.078630	\$26
3	Employee Benefits	\$20	43.61	-2.53	46.14	0.126411	\$3
4	Electric Expense	\$756	43.61	42.40	1.21	0.003315	\$3
5	Chemicals	\$29	43.61	18.97	24.64	0.067507	\$2
6	Uncollectible Accounts	\$5	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$26,349	43.61	29.72	13.89	0.038055	\$1,003
8	TOTAL OPERATION AND MAINT. EXPENSE	\$27,493					\$1,037
9	TAXES						
10	FICA - Employer Portion	\$27	43.61	16.48	27.13	0.074329	\$2
11	FUTA	\$1	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$5	43.61	16.09	27.52	0.075397	\$0
13	Property Tax	\$6	43.61	286.40	-242.79	-0.665178	-\$4
14	TOTAL TAXES	\$39					-\$2
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,035
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$149	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$26	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,920	43.61	38.00	5.61	0.015370	\$45
21	TOTAL OFFSET FROM RATE BASE	\$3,095					\$47
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,082

Confluence Rivers - Prairie Heights (Sullivan)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$939	See note (1)	See note (1)	Rev-2	See note (1)	\$939	100.00%	\$4,761	\$5,700	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$939					\$939		\$4,761	\$5,700		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$8	\$8	100.00%	\$0	\$8	\$0	\$8
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$8	\$8		\$0	\$8	\$0	\$8
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	-\$382	-\$382	100.00%	\$0	-\$382	\$0	-\$382
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		-\$382	-\$382		\$0	-\$382	\$0	-\$382
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$2,158	\$0	\$2,158	E-16	\$19,652	\$21,810	100.00%	\$0	\$21,810	\$0	\$21,810
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$224	\$0	\$224	E-17	\$533	\$757	100.00%	\$0	\$757	\$0	\$757
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,382	\$0	\$2,382		\$20,185	\$22,567		\$0	\$22,567	\$0	\$22,567
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$153	\$0	\$153	E-21	\$0	\$153	100.00%	\$0	\$153	\$0	\$153
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$153	\$0	\$153		\$0	\$153		\$0	\$153	\$0	\$153
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$865	\$0	\$865	E-25	-\$346	\$519	100.00%	\$0	\$519	\$0	\$519
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$5	\$5	100.00%	\$0	\$5	\$0	\$5
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$865	\$0	\$865		-\$341	\$524		\$0	\$524	\$0	\$524
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$595	\$595	100.00%	\$0	\$595	\$387	\$208
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$34	\$34	100.00%	\$0	\$34	\$0	\$34
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$9	\$9	100.00%	\$0	\$9	\$0	\$9
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$1,313	\$1,313	100.00%	\$0	\$1,313	\$0	\$1,313

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	923.900	Outside Services Employed - Management Consulting	\$3	\$0	\$3	E-36	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$1,072	\$0	\$1,072	E-39	\$1,452	\$2,524	100.00%	\$0	\$2,524	\$0	\$2,524
40	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-40	\$97	\$97	100.00%	\$0	\$97	\$0	\$97
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$48	\$48	100.00%	\$0	\$48	\$0	\$48
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$1,075	\$0	\$1,075		\$3,548	\$4,623		\$0	\$4,623	\$387	\$4,236
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-46	See note (1)	\$0	100.00%	\$5,331	\$5,331	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$5,331	\$5,331	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Taxes	\$0	\$0	\$0	E-55	\$6	\$6	100.00%	\$0	\$6	\$0	\$6
56		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$6	\$6		\$0	\$6	\$0	\$6
57		TOTAL OPERATING EXPENSE	\$4,475	\$0	\$4,475		\$23,024	\$27,499		\$5,331	\$32,830	\$387	\$27,112
58		NET INCOME BEFORE TAXES	-\$3,536					-\$26,560		-\$570	-\$27,130		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,202	-\$1,202	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,202	-\$1,202		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$3,536					-\$26,560		\$632	-\$25,928		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$4,761	\$4,761
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,761	
E-6	Maint of Services to Customers	713.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$8		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$382	-\$382	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$382		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$19,652	\$19,652	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	\$19,652		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$533	\$533	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$533		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$346	-\$346	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$865		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$29		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$469		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$21		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$5	\$5	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$5		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$387	\$208	\$595	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$208		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$387	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$34	\$34	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$24		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$10		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$9	\$9	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$9		\$0	\$0	

Confluence Rivers - Prairie Heights (Sullivan)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-35	Outside Services Employed - Easements	923.600	\$0	\$1,313	\$1,313	\$0	\$0	\$0
	1. To include an annualized amount of easement expense. (Dhority)		\$0	\$1,313		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$1,452	\$1,452	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,452		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$97	\$97	\$0	\$0	\$0
	1. To include an annualized level of DNR permitting fees. (Dhority)		\$0	\$97		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$48	\$48	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$48		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,331	\$5,331
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,331	
E-55	Property Taxes	408.160	\$0	\$6	\$6	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$6		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,202	-\$1,202
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,202	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$4,761	\$4,761
Total Operating & Maint. Expense			\$387	\$22,637	\$23,024	\$0	\$4,129	\$4,129

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$27,130	\$7,159	\$7,297	\$7,436
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$5,331	\$5,331	\$5,331	\$5,331
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$5,331	\$5,331	\$5,331	\$5,331
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,920	\$2,920	\$2,920	\$2,920
7	Tax Straight-Line Depreciation		\$5,331	\$5,331	\$5,331	\$5,331
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$8,251	\$8,251	\$8,251	\$8,251
9	NET TAXABLE INCOME		-\$30,050	\$4,239	\$4,377	\$4,516
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$30,050	\$4,239	\$4,377	\$4,516
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$180	\$25	\$26	\$27
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$29,870	\$4,214	\$4,351	\$4,489
15	Federal Income Tax at the Rate of	3.420%	-\$1,022	\$144	\$149	\$154
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,022	\$144	\$149	\$154
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$30,050	\$4,239	\$4,377	\$4,516
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$511	\$72	\$75	\$77
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$29,539	\$4,167	\$4,302	\$4,439
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$180	\$25	\$26	\$27
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$30,050	\$4,239	\$4,377	\$4,516
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,022	\$144	\$149	\$154
28	Deduct Missouri Income Tax - City Inc. Tax		-\$180	\$25	\$26	\$27
29	City Taxable Income		-\$28,848	\$4,070	\$4,202	\$4,335
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,022	\$144	\$149	\$154
34	State Income Tax		-\$180	\$25	\$26	\$27
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,202	\$169	\$175	\$181
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,202	\$169	\$175	\$181

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				9.350%	9.541%	9.746%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - PRAIRIE HEIGHTS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$48,952	\$48,952	\$48,952
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,867	\$3,941	\$4,014
4	Net Income Available	-\$52,506	-\$52,506	-\$52,506
5	Additional Net Income Required	\$56,373	\$56,447	\$56,520
6	Income Tax Requirement			
7	Required Current Income Tax	\$94	\$97	\$100
8	Current Income Tax Available	-\$2,254	-\$2,254	-\$2,254
9	Additional Current Tax Required	\$2,348	\$2,351	\$2,354
10	Revenue Requirement	\$58,721	\$58,798	\$58,874
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$58,721	\$58,798	\$58,874

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$81,965
2	Less Accumulated Depreciation Reserve		\$47,159
3	Net Plant In Service		<u>\$34,806</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,992
6	Contributions in Aid of Construction Amortization		\$43,939
7	Prepayments		<u>\$2,823</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$50,754</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$25
14	Contributions in Aid of Construction		\$36,634
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$36,608</u>
16	Total Rate Base		<u><u>\$48,952</u></u>

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$3,912	P-6	\$0	\$3,912	100.00%	\$0	\$3,912
7	311.000	S&I Source of Supply	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,541	P-9	\$0	\$4,541	100.00%	\$0	\$4,541
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,453		\$0	\$8,453		\$0	\$8,453
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$4,243	P-14	\$0	\$4,243	100.00%	\$0	\$4,243
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$2,632	P-16	\$0	\$2,632	100.00%	\$0	\$2,632
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$4,679	P-18	\$0	\$4,679	100.00%	\$0	\$4,679
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$11,554		\$0	\$11,554		\$0	\$11,554
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$782	P-23	\$0	\$782	100.00%	\$0	\$782
24		TOTAL WATER TREATMENT PLANT	\$782		\$0	\$782		\$0	\$782
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$1,994	P-27	\$0	\$1,994	100.00%	\$0	\$1,994
28	343.000	Transmission and Distribution Mains	\$27,014	P-28	\$0	\$27,014	100.00%	\$0	\$27,014
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$11,873	P-30	\$0	\$11,873	100.00%	\$0	\$11,873
31	346.000	Meters	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	347.000	Meter Installations	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$40,881		\$0	\$40,881		\$0	\$40,881
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$20,295	P-46	\$0	\$20,295	100.00%	\$0	\$20,295
47	398.000	Miscellaneous Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$20,295		\$0	\$20,295		\$0	\$20,295
50		TOTAL PLANT IN SERVICE	\$81,965		\$0	\$81,965		\$0	\$81,965

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,912	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$4,541	2.00%	\$91	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,453		\$91		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$4,243	2.50%	\$106	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$2,632	10.00%	\$263	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	325.200	Booster Pump Equipment	\$4,679	6.70%	\$313	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$11,554		\$682		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$782	2.90%	\$23	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$782		\$23		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$1,994	2.50%	\$50	0	0.00%
28	343.000	Transmission and Distribution Mains	\$27,014	2.00%	\$540	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$11,873	2.50%	\$297	0	0.00%
31	346.000	Meters	\$0	3.30%	\$0	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$40,881		\$887		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	10.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	10.00%
45	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
46	397.000	Communication Equipment	\$20,295	6.70%	\$1,360	0	0.00%

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
48	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
49		TOTAL GENERAL PLANT	\$20,295		\$1,360		
50		Total Depreciation	\$81,965		\$3,043		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,182	R-9	\$0	\$4,182	100.00%	\$0	\$4,182
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$4,182		\$0	\$4,182		\$0	\$4,182
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$5,475	R-14	\$0	\$5,475	100.00%	\$0	\$5,475
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$1,033	R-16	\$0	\$1,033	100.00%	\$0	\$1,033
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$1,891	R-18	\$0	\$1,891	100.00%	\$0	\$1,891
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$8,399		\$0	\$8,399		\$0	\$8,399
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$1,154	R-23	\$0	\$1,154	100.00%	\$0	\$1,154
24		TOTAL WATER TREATMENT PLANT	\$1,154		\$0	\$1,154		\$0	\$1,154
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$1,977	R-27	\$0	\$1,977	100.00%	\$0	\$1,977
28	343.000	Transmission and Distribution Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	344.000	Fire Mains	\$14,864	R-29	\$0	\$14,864	100.00%	\$0	\$14,864
30	345.000	Services	\$15,322	R-30	\$0	\$15,322	100.00%	\$0	\$15,322
31	346.000	Meters	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	347.000	Meter Installations	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$32,163		\$0	\$32,163		\$0	\$32,163
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$1,261	R-46	\$0	\$1,261	100.00%	\$0	\$1,261
47	398.000	Miscellaneous Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$1,261		\$0	\$1,261		\$0	\$1,261
50		TOTAL DEPRECIATION RESERVE	\$47,159		\$0	\$47,159		\$0	\$47,159

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$984	43.61	14.91	28.70	0.078630	\$77
3	Employee Benefits	\$58	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$2,475	43.61	42.40	1.21	0.003315	\$8
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$61,536	43.61	20.17	23.44	0.064219	\$3,952
8	TOTAL OPERATION AND MAINT. EXPENSE	\$65,069					\$4,044
9	TAXES						
10	FICA - Employer Portion	\$79	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$16	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$88	43.61	286.40	-242.79	-0.665178	-\$59
14	TOTAL TAXES	\$187					-\$52
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,992
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$82	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$15	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,615	43.61	38.00	5.61	0.015370	\$25
21	TOTAL OFFSET FROM RATE BASE	\$1,712					\$26
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$4,018

Confluence Rivers - Prairie Heights
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$13,042	See note (1)	See note (1)	Rev-2	See note (1)	\$13,042	100.00%	\$398	\$13,440	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$1,073			Rev-3		\$1,073	100.00%	-\$1,073	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$83			Rev-9		\$83	100.00%	-\$83	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$14,198					\$14,198		-\$758	\$13,440		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$140	\$0	\$140	E-8	\$258	\$398	100.00%	\$0	\$398	\$0	\$398
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$256	\$0	\$256		\$258	\$514		\$0	\$514	\$0	\$514
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$3,239	\$0	\$3,239	E-12	\$0	\$3,239	100.00%	\$0	\$3,239	\$0	\$3,239
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$3,239	\$0	\$3,239		\$0	\$3,239		\$0	\$3,239	\$0	\$3,239
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$47,169	\$0	\$47,169	E-18	-\$103	\$47,066	100.00%	\$0	\$47,066	\$0	\$47,066
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$980	\$0	\$980	E-20	\$0	\$980	100.00%	\$0	\$980	\$0	\$980
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$48,149	\$0	\$48,149		-\$103	\$48,046		\$0	\$48,046	\$0	\$48,046
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$142	\$0	\$142	E-26	\$0	\$142	100.00%	\$0	\$142	\$0	\$142
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$1,224	\$1,224	100.00%	\$0	\$1,224	\$0	\$1,224
28	673.000	Maint of Transmission & Distribution Mains	\$150	\$0	\$150	E-28	\$648	\$798	100.00%	\$0	\$798	\$0	\$798
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$665	\$665	100.00%	\$0	\$665	\$0	\$665
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$292	\$0	\$292		\$2,537	\$2,829		\$0	\$2,829	\$0	\$2,829
34		CUSTOMER ACCOUNTS EXPENSE											

Confluence Rivers - Prairie Heights
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$2,855	\$0	\$2,855	E-35	-\$1,325	\$1,530	100.00%	\$0	\$1,530	\$0	\$1,530
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$16	\$16	100.00%	\$0	\$16	\$0	\$16
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,855	\$0	\$2,855		-\$1,309	\$1,546		\$0	\$1,546	\$0	\$1,546
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,628	\$1,628	100.00%	\$0	\$1,628	\$1,141	\$487
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$99	\$99	100.00%	\$0	\$99	\$0	\$99
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$26	\$26	100.00%	\$0	\$26	\$0	\$26
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$1,313	\$1,313	100.00%	\$0	\$1,313	\$0	\$1,313
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$3,169	\$0	\$3,169	E-52	\$1,930	\$5,099	100.00%	\$0	\$5,099	\$0	\$5,099
53	928.100	Regulatory Commission Expenses - DNR	\$905	\$0	\$905	E-53	-\$318	\$587	100.00%	\$0	\$587	\$0	\$587
54	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-54	\$143	\$143	100.00%	\$0	\$143	\$0	\$143
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$4,074	\$0	\$4,074		\$4,821	\$8,895		\$0	\$8,895	\$1,141	\$7,754
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$1,271	See note (1)	See note (1)	E-59	See note (1)	\$1,271	100.00%	\$1,772	\$3,043	See note (1)	See note (1)
60	403.200	Depreciation - 403.2	\$0			E-60		\$0	100.00%	\$0	\$0		
61	405.000	Amortization of Other Utility Plant	\$0			E-61		\$0	100.00%	\$0	\$0		
62	407.400	Amortization of Property Losses	\$0			E-62		\$0	100.00%	\$0	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$1,271	\$0	\$0		\$0	\$1,271		\$1,772	\$3,043	\$0	\$0
64		AMORTIZATION EXPENSE											
65		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
66		OTHER OPERATING EXPENSES											
67	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	408.160	Property Taxes	\$88	\$0	\$88	E-68	\$0	\$88	100.00%	\$0	\$88	\$0	\$88
69		TOTAL OTHER OPERATING EXPENSE	\$88	\$0	\$88		\$0	\$88		\$0	\$88	\$0	\$88
70		TOTAL OPERATING EXPENSE	\$60,224	\$0	\$58,953		\$6,204	\$66,428		\$1,772	\$68,200	\$1,141	\$64,016
71		NET INCOME BEFORE TAXES	-\$46,026					-\$52,230		-\$2,530	-\$54,760		
72		INCOME TAXES											
73	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-73	See note (1)	\$0	100.00%	-\$2,254	-\$2,254	See note (1)	See note (1)

Confluence Rivers - Prairie Heights
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
74		TOTAL INCOME TAXES	\$0					\$0		-\$2,254	-\$2,254		
75		DEFERRED INCOME TAXES											
76	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		Amortization of Deferred ITC	\$0			E-77		\$0	100.00%	\$0	\$0		
78		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
79		NET OPERATING INCOME	<u>-\$46,026</u>					<u>-\$52,230</u>		<u>-\$276</u>	<u>-\$52,506</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$398	\$398
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$398	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$1,073	-\$1,073
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,073	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$83	-\$83
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$83	
E-8	Maint of Supply Mains	616.000	\$0	\$258	\$258	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$258		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	-\$103	-\$103	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$103		\$0	\$0	
E-27	Maint of Structures & Improvements - T&D	671.000	\$0	\$1,224	\$1,224	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,224		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$648	\$648	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$23		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$625		\$0	\$0	
E-29	Maint of Services	675.000	\$0	\$665	\$665	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$665		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,325	-\$1,325	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,855		\$0	\$0	
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$86		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,382		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$62		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$16	\$16	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$16		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,141	\$487	\$1,628	\$0	\$0	\$0

Confluence Rivers - Prairie Heights
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$491		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,141	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$4		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$99	\$99	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$70		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$29		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	\$26	\$26	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$26		\$0	\$0	
E-49	Outside Services Employed - Easements	923.600	\$0	\$1,313	\$1,313	\$0	\$0	\$0
	1. To include an annualized amount of easement expense. (Dhority)		\$0	\$1,313		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$1,930	\$1,930	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,930		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	-\$318	-\$318	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$905		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$287		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$143	\$143	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$143		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,772	\$1,772
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,772	
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$2,254	-\$2,254
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,254	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$758	-\$758
Total Operating & Maint. Expense			\$1,141	\$5,063	\$6,204	\$0	-\$482	-\$482

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$54,760	\$3,961	\$4,038	\$4,114
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,043	\$3,043	\$3,043	\$3,043
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,043	\$3,043	\$3,043	\$3,043
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,615	\$1,615	\$1,615	\$1,615
7	Tax Straight-Line Depreciation		\$3,043	\$3,043	\$3,043	\$3,043
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,658	\$4,658	\$4,658	\$4,658
9	NET TAXABLE INCOME		-\$56,375	\$2,346	\$2,423	\$2,499
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$56,375	\$2,346	\$2,423	\$2,499
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$338	\$14	\$15	\$15
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$56,037	\$2,332	\$2,408	\$2,484
15	Federal Income Tax at the Rate of	3.420%	-\$1,916	\$80	\$82	\$85
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,916	\$80	\$82	\$85
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$56,375	\$2,346	\$2,423	\$2,499
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$958	\$40	\$41	\$43
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$55,417	\$2,306	\$2,382	\$2,456
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$338	\$14	\$15	\$15
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$56,375	\$2,346	\$2,423	\$2,499
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,916	\$80	\$82	\$85
28	Deduct Missouri Income Tax - City Inc. Tax		-\$338	\$14	\$15	\$15
29	City Taxable Income		-\$54,121	\$2,252	\$2,326	\$2,399
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,916	\$80	\$82	\$85
34	State Income Tax		-\$338	\$14	\$15	\$15
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,254	\$94	\$97	\$100
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$2,254	\$94	\$97	\$100

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - RACCOON CREEK
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,248,918	\$1,248,918	\$1,248,918
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$98,665	\$100,538	\$102,411
4	Net Income Available	\$227,576	\$227,576	\$227,576
5	Additional Net Income Required	-\$128,911	-\$127,038	-\$125,165
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$128,911	-\$127,038	-\$125,165
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$128,911	-\$127,038	-\$125,165

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,352,662
2	Less Accumulated Depreciation Reserve		\$919,373
3	Net Plant In Service		<u>\$1,433,289</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$5,582
6	Contributions in Aid of Construction Amortization		\$228,829
7	Prepayments		<u>\$11,294</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$245,705</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$633
14	Contributions in Aid of Construction		\$430,709
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$430,076</u>
16	Total Rate Base		<u>\$1,248,918</u>

Confluence Rivers - Raccoon Creek
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 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$6,530	P-6	\$0	\$6,530	100.00%	\$0	\$6,530
7	352.100	Collection Sewers Force	\$10,977	P-7	\$0	\$10,977	100.00%	\$0	\$10,977
8	352.200	Collection Sewers Gravity	\$470,923	P-8	\$0	\$470,923	100.00%	\$0	\$470,923
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$24,856	P-10	\$0	\$24,856	100.00%	\$0	\$24,856
11		TOTAL COLLECTION PLANT	\$513,286		\$0	\$513,286		\$0	\$513,286
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$14,874	P-13	\$0	\$14,874	100.00%	\$0	\$14,874
14	363.000	Electric Sewer Pumping Equip	\$19,125	P-14	\$0	\$19,125	100.00%	\$0	\$19,125
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$33,999		\$0	\$33,999		\$0	\$33,999
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$71,640	P-18	\$0	\$71,640	100.00%	\$0	\$71,640
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$257,889	P-20	\$0	\$257,889	100.00%	\$0	\$257,889
21	372.000	Treatment & Disposal Equipment - 372	\$1,298,288	P-21	\$0	\$1,298,288	100.00%	\$0	\$1,298,288
22	372.100	Oxidation Lagoons	\$120,122	P-22	\$0	\$120,122	100.00%	\$0	\$120,122
23	373.000	Plant Sewers	\$8,884	P-23	\$0	\$8,884	100.00%	\$0	\$8,884
24	374.000	Outfall Sewer Lines	\$131	P-24	\$0	\$131	100.00%	\$0	\$131
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,756,954		\$0	\$1,756,954		\$0	\$1,756,954
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$4,489	P-29	\$0	\$4,489	100.00%	\$0	\$4,489
30	391.100	Office Furn Equip (IT)	\$9,303	P-30	\$0	\$9,303	100.00%	\$0	\$9,303
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$120	P-33	\$0	\$120	100.00%	\$0	\$120
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$34,511	P-36	\$0	\$34,511	100.00%	\$0	\$34,511
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$48,423		\$0	\$48,423		\$0	\$48,423
40		TOTAL PLANT IN SERVICE	\$2,352,662		\$0	\$2,352,662		\$0	\$2,352,662

Confluence Rivers - Raccoon Creek
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Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Raccoon Creek
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Test Year Ending 06-30-2022
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$6,530	4.00%	\$261	0	0.00%
7	352.100	Collection Sewers Force	\$10,977	2.00%	\$220	0	0.00%
8	352.200	Collection Sewers Gravity	\$470,923	2.00%	\$9,418	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$24,856	3.30%	\$820	0	0.00%
11		TOTAL COLLECTION PLANT	\$513,286		\$10,719		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$14,874	4.00%	\$595	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$19,125	10.00%	\$1,913	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$33,999		\$2,508		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$71,640	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$257,889	4.00%	\$10,316	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$1,298,288	5.00%	\$64,914	0	0.00%
22	372.100	Oxidation Lagoons	\$120,122	20.00%	\$24,024	0	0.00%
23	373.000	Plant Sewers	\$8,884	2.50%	\$222	0	0.00%
24	374.000	Outfall Sewer Lines	\$131	2.00%	\$3	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,756,954		\$99,479		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$4,489	5.00%	\$224	0	0.00%
30	391.100	Office Furn Equip (IT)	\$9,303	14.30%	\$1,330	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$120	5.00%	\$6	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$34,511	6.70%	\$2,312	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$48,423		\$3,872		
40		Total Depreciation	\$2,352,662		\$116,578		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$414	R-6	\$0	\$414	100.00%	\$0	\$414
7	352.100	Collection Sewers Force	\$3,460	R-7	\$0	\$3,460	100.00%	\$0	\$3,460
8	352.200	Collection Sewers Gravity	\$265,924	R-8	\$0	\$265,924	100.00%	\$0	\$265,924
9	353.000	Services to Sewer Customers	\$10,794	R-9	\$0	\$10,794	100.00%	\$0	\$10,794
10	354.000	Flow Measuring Devices	\$3,397	R-10	\$0	\$3,397	100.00%	\$0	\$3,397
11		TOTAL COLLECTION PLANT	\$283,989		\$0	\$283,989		\$0	\$283,989
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$4,103	R-13	\$0	\$4,103	100.00%	\$0	\$4,103
14	363.000	Electric Sewer Pumping Equip	\$7,359	R-14	\$0	\$7,359	100.00%	\$0	\$7,359
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$11,462		\$0	\$11,462		\$0	\$11,462
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$49,096	R-20	\$0	\$49,096	100.00%	\$0	\$49,096
21	372.000	Treatment & Disposal Equipment - 372	\$437,839	R-21	\$0	\$437,839	100.00%	\$0	\$437,839
22	372.100	Oxidation Lagoons	\$107,338	R-22	\$0	\$107,338	100.00%	\$0	\$107,338
23	373.000	Plant Sewers	\$4,565	R-23	\$0	\$4,565	100.00%	\$0	\$4,565
24	374.000	Outfall Sewer Lines	\$38	R-24	\$0	\$38	100.00%	\$0	\$38
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$598,876		\$0	\$598,876		\$0	\$598,876
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$1,702	R-29	\$0	\$1,702	100.00%	\$0	\$1,702
30	391.100	Office Furn Equip (IT)	\$10,089	R-30	\$0	\$10,089	100.00%	\$0	\$10,089
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$58	R-33	\$0	\$58	100.00%	\$0	\$58
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$13,197	R-36	\$0	\$13,197	100.00%	\$0	\$13,197
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$25,046		\$0	\$25,046		\$0	\$25,046
40		TOTAL DEPRECIATION RESERVE	\$919,373		\$0	\$919,373		\$0	\$919,373

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$9,380	43.61	14.91	28.70	0.078630	\$738
3	Employee Benefits	\$557	43.61	-2.53	46.14	0.126411	\$70
4	Electric Expense	\$36,492	43.61	42.40	1.21	0.003315	\$121
5	Chemicals	\$1,933	43.61	18.97	24.64	0.067507	\$130
6	Uncollectible Accounts	\$149	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$179,589	43.61	29.52	14.09	0.038603	\$6,933
8	TOTAL OPERATION AND MAINT. EXPENSE	\$228,100					\$7,992
9	TAXES						
10	FICA - Employer Portion	\$758	43.61	16.48	27.13	0.074329	\$56
11	FUTA	\$39	43.61	16.12	27.49	0.075315	\$3
12	SUTA	\$150	43.61	16.09	27.52	0.075397	\$11
13	Property Tax	\$3,728	43.61	286.40	-242.79	-0.665178	-\$2,480
14	TOTAL TAXES	\$4,675					-\$2,410
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$5,582
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$41,214	43.61	38.00	5.61	0.015370	\$633
21	TOTAL OFFSET FROM RATE BASE	\$41,214					\$633
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$6,215

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$545,223	See note (1)	See note (1)	Rev-2	See note (1)	\$545,223	100.00%	\$14,965	\$560,188	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$19,057			Rev-3		\$19,057	100.00%	\$0	\$19,057		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$564,280					\$564,280		\$14,965	\$579,245		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$120	\$0	\$120	E-5	\$0	\$120	100.00%	\$0	\$120	\$0	\$120
6	713.000	Maint of Services to Customers	\$119	\$0	\$119	E-6	\$158	\$277	100.00%	\$0	\$277	\$0	\$277
7		TOTAL COLLECTION MAINT. EXPENSES	\$239	\$0	\$239		\$158	\$397		\$0	\$397	\$0	\$397
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$5,169	\$0	\$5,169	E-9	\$930	\$6,099	100.00%	\$0	\$6,099	\$0	\$6,099
10		TOTAL PUMPING OPERATIONS EXPENSES	\$5,169	\$0	\$5,169		\$930	\$6,099		\$0	\$6,099	\$0	\$6,099
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$1,440	\$0	\$1,440	E-12	\$1,585	\$3,025	100.00%	\$0	\$3,025	\$0	\$3,025
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$1,440	\$0	\$1,440		\$1,585	\$3,025		\$0	\$3,025	\$0	\$3,025
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$2,242	\$0	\$2,242	E-15	\$0	\$2,242	100.00%	\$0	\$2,242	\$0	\$2,242
16	742.000	Treatment Labor & Expenses	\$64,853	\$0	\$64,853	E-16	\$5,743	\$70,596	100.00%	\$0	\$70,596	\$0	\$70,596
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$27,479	\$0	\$27,479	E-17	\$0	\$27,479	100.00%	\$0	\$27,479	\$0	\$27,479
18	744.000	Misc Expenses - T&D	\$1,874	\$0	\$1,874	E-18	\$0	\$1,874	100.00%	\$0	\$1,874	\$0	\$1,874
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$96,448	\$0	\$96,448		\$5,743	\$102,191		\$0	\$102,191	\$0	\$102,191
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$2,752	\$0	\$2,752	E-21	\$3,825	\$6,577	100.00%	\$0	\$6,577	\$0	\$6,577
22	752.000	Maint of Treatment & Disposal Plant	\$1,055	\$0	\$1,055	E-22	\$0	\$1,055	100.00%	\$0	\$1,055	\$0	\$1,055
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,807	\$0	\$3,807		\$3,825	\$7,632		\$0	\$7,632	\$0	\$7,632
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$21,004	\$0	\$21,004	E-25	\$40,646	\$61,650	100.00%	\$0	\$61,650	\$0	\$61,650
26	903.280	Cust Records & Collection Expense	\$4,795	\$0	\$4,795	E-26	\$0	\$4,795	100.00%	\$0	\$4,795	\$0	\$4,795
27	904.000	Uncollectible Accounts	\$17,685	\$0	\$17,685	E-27	-\$17,536	\$149	100.00%	\$0	\$149	\$0	\$149
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$43,484	\$0	\$43,484		\$23,110	\$66,594		\$0	\$66,594	\$0	\$66,594
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$26,058	\$0	\$26,058	E-31	-\$11,129	\$14,929	100.00%	\$0	\$14,929	\$10,884	\$4,045
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$80	\$0	\$80	E-33	\$860	\$940	100.00%	\$0	\$940	\$0	\$940
34	923.500	Outside Services Employed - Accounting	\$7,541	\$0	\$7,541	E-34	-\$7,296	\$245	100.00%	\$0	\$245	\$0	\$245
35	923.600	Outside Services Employed - Easements	\$857	\$0	\$857	E-35	-\$857	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	923.900	Outside Services Employed - Management Consulting	\$1,606	\$0	\$1,606	E-36	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$11,092	\$0	\$11,092	E-39	\$9,255	\$20,347	100.00%	\$0	\$20,347	\$0	\$20,347
40	928.100	Regulatory Commission Expenses - DNR	\$8,688	\$0	\$8,688	E-40	-\$5,954	\$2,734	100.00%	\$0	\$2,734	\$0	\$2,734
41	928.200	Regulatory Commission Expenses - PSC	\$2,623	\$0	\$2,623	E-41	-\$1,262	\$1,361	100.00%	\$0	\$1,361	\$0	\$1,361
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$58,545	\$0	\$58,545		-\$16,383	\$42,162		\$0	\$42,162	\$10,884	\$31,278
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$96,721	See note (1)	See note (1)	E-46	See note (1)	\$96,721	100.00%	\$19,857	\$116,578	See note (1)	See note (1)
47	403.100	Depreciation - 403.1	-\$13,885			E-47		-\$13,885	100.00%	\$0	-\$13,885		
48	403.200	Depreciation - 403.2	\$8,078			E-48		\$8,078	100.00%	\$0	\$8,078		
49	405.000	Amortization of Other Utility Plant	\$13,370			E-49		\$13,370	100.00%	-\$2,650	\$10,720		
50	407.400	Amortization of Property Losses	\$0			E-50		\$0	100.00%	\$0	\$0		
51		TOTAL DEPRECIATION EXPENSE	\$104,284	\$0	\$0		\$0	\$104,284		\$17,207	\$121,491	\$0	\$0
52		AMORTIZATION EXPENSE											
53		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		OTHER OPERATING EXPENSES											
55	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$990	\$0	\$990	E-55	\$0	\$990	100.00%	\$0	\$990	\$0	\$990
56	408.160	Property Taxes	\$880	\$0	\$880	E-56	\$208	\$1,088	100.00%	\$0	\$1,088	\$0	\$1,088
57		TOTAL OTHER OPERATING EXPENSE	\$1,870	\$0	\$1,870		\$208	\$2,078		\$0	\$2,078	\$0	\$2,078
58		TOTAL OPERATING EXPENSE	\$315,286	\$0	\$211,002		\$19,176	\$334,462		\$17,207	\$351,669	\$10,884	\$219,294
59		NET INCOME BEFORE TAXES	\$248,994					\$229,818		-\$2,242	\$227,576		
60		INCOME TAXES											
61	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-61	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
62		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
63		DEFERRED INCOME TAXES											
64	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-64	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
65		Amortization of Deferred ITC	\$0			E-65		\$0	100.00%	\$0	\$0		
66		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
67		NET OPERATING INCOME	\$248,994					\$229,818		-\$2,242	\$227,576		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$14,965	\$14,965
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$14,965	
E-6	Maint of Services to Customers	713.000	\$0	\$158	\$158	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$158		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$930	\$930	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$930		\$0	\$0	
E-12	Maint of Pumping Equip	732.000	\$0	\$1,585	\$1,585	\$0	\$0	\$0
	1. Adjustment to transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,585		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$5,743	\$5,743	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	\$5,743		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$3,825	\$3,825	\$0	\$0	\$0
	1. Adjustment to transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,825		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$40,646	\$40,646	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	\$26,058		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$817		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$13,179		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$592		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	-\$17,536	-\$17,536	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$17,536		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$10,884	-\$22,013	-\$11,129	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$26,058		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$4,045		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$10,884	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$860	\$860	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$80		\$0	\$0	

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$665		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$275		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$7,296	-\$7,296	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,541		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$245		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	-\$857	-\$857	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$857		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$9,255	\$9,255	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$9,255		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$5,954	-\$5,954	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$8,688		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$2,734		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$1,262	-\$1,262	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,623		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,361		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$19,857	\$19,857
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$19,857	
E-49	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	-\$2,650	-\$2,650
	1. To remove test year.		\$0	\$0		\$0	-\$13,370	
	2. To amortize West 16th Street Hunter's Ridge Account 301 intangibles over 10 years. (Majors)		\$0	\$0		\$0	\$1,171	
	3. To amortize Villages at Whiteman Account 301 intangibles over 10 years. (Majors)		\$0	\$0		\$0	\$2,464	
	4. To amortize W.P.C. South Walnut Hills Account 301 intangibles over 10 years. (Majors)		\$0	\$0		\$0	\$2,744	
	5. To amortize West 16th Street Hunter's Ridge Account 303 intangibles over 20 years. (Majors)		\$0	\$0		\$0	\$112	
	6. To amortize Villages at Whiteman Account 303 intangibles over 20 years. (Majors)		\$0	\$0		\$0	\$435	
	7. To amortize W.P.C. South Walnut Hills Account 303 intangibles over 20 years. (Majors)		\$0	\$0		\$0	\$3,794	

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-56	Property Taxes	408.160	\$0	\$208	\$208	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$208		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$14,965	\$14,965
Total Operating & Maint. Expense			\$10,884	\$8,292	\$19,176	\$0	\$17,207	\$17,207

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$227,576	\$98,665	\$100,538	\$102,411
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$121,491	\$121,491	\$121,491	\$121,491
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$121,491	\$121,491	\$121,491	\$121,491
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$41,214	\$41,214	\$41,214	\$41,214
7	Tax Straight-Line Depreciation		\$121,491	\$121,491	\$121,491	\$121,491
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$162,705	\$162,705	\$162,705	\$162,705
9	NET TAXABLE INCOME		\$186,362	\$57,451	\$59,324	\$61,197
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$186,362	\$57,451	\$59,324	\$61,197
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - SPRING BRANCH
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$20,681	\$20,681	\$20,681
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,634	\$1,665	\$1,696
4	Net Income Available	-\$11,660	-\$11,660	-\$11,660
5	Additional Net Income Required	\$13,294	\$13,325	\$13,356
6	Income Tax Requirement			
7	Required Current Income Tax	\$40	\$41	\$42
8	Current Income Tax Available	-\$514	-\$514	-\$514
9	Additional Current Tax Required	\$554	\$555	\$556
10	Revenue Requirement	\$13,848	\$13,880	\$13,912
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$13,848	\$13,880	\$13,912

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$108,278
2	Less Accumulated Depreciation Reserve		\$91,236
3	Net Plant In Service		<u>\$17,042</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$966
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		<u>\$2,662</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$3,628</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$10
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$11</u>
16	Total Rate Base		<u><u>\$20,681</u></u>

Confluence Rivers - Spring Branch
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$10,397	P-7	\$0	\$10,397	100.00%	\$0	\$10,397
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,452	P-9	\$0	\$4,452	100.00%	\$0	\$4,452
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$14,849		\$0	\$14,849		\$0	\$14,849
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$8,471	P-22	\$0	\$8,471	100.00%	\$0	\$8,471
23		TOTAL WATER TREATMENT PLANT	\$8,471		\$0	\$8,471		\$0	\$8,471
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$9,331	P-26	\$0	\$9,331	100.00%	\$0	\$9,331
27	343.000	Transmission and Distribution Mains	\$46,058	P-27	\$0	\$46,058	100.00%	\$0	\$46,058
28	344.000	Fire Mains	\$29,569	P-28	\$0	\$29,569	100.00%	\$0	\$29,569
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$84,958		\$0	\$84,958		\$0	\$84,958
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$108,278		\$0	\$108,278		\$0	\$108,278

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$10,397	2.50%	\$260	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$4,452	2.00%	\$89	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$14,849		\$349		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$0		\$0		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$8,471	2.90%	\$246	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$8,471		\$246		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$9,331	2.50%	\$233	0	0.00%
27	343.000	Transmission and Distribution Mains	\$46,058	2.00%	\$921	0	0.00%
28	344.000	Fire Mains	\$29,569	1.56%	\$461	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$0	3.30%	\$0	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$84,958		\$1,615		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$108,278</u>		<u>\$2,210</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Spring Branch
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$3,974	R-8	\$0	\$3,974	100.00%	\$0	\$3,974
9	314.000	Wells and Springs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	316.000	Supply Mains	\$4,372	R-10	\$0	\$4,372	100.00%	\$0	\$4,372
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,346		\$0	\$8,346		\$0	\$8,346
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$4,056	R-22	\$0	\$4,056	100.00%	\$0	\$4,056
23		TOTAL WATER TREATMENT PLANT	\$4,056		\$0	\$4,056		\$0	\$4,056
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$5,268	R-26	\$0	\$5,268	100.00%	\$0	\$5,268
27	343.000	Transmission and Distribution Mains	\$42,827	R-27	\$0	\$42,827	100.00%	\$0	\$42,827
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$30,739	R-29	\$0	\$30,739	100.00%	\$0	\$30,739
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$78,834		\$0	\$78,834		\$0	\$78,834
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$91,236		\$0	\$91,236		\$0	\$91,236

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Confluence Rivers - Spring Branch
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$2,020	43.61	14.91	28.70	0.078630	\$159
3	Employee Benefits	\$120	43.61	-2.53	46.14	0.126411	\$15
4	Electric Expense	\$2,435	43.61	42.40	1.21	0.003315	\$8
5	Chemicals	\$43	43.61	18.97	24.64	0.067507	\$3
6	Uncollectible Accounts	\$32	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$48,069	43.61	37.74	5.87	0.016082	\$773
8	TOTAL OPERATION AND MAINT. EXPENSE	\$52,719					\$958
9	TAXES						
10	FICA - Employer Portion	\$163	43.61	16.48	27.13	0.074329	\$12
11	FUTA	\$8	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$32	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$11	43.61	286.40	-242.79	-0.665178	-\$7
14	TOTAL TAXES	\$214					\$8
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$966
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$35	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$6	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$682	43.61	38.00	5.61	0.015370	\$10
21	TOTAL OFFSET FROM RATE BASE	\$723					\$11
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$977

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$20,593	See note (1)	See note (1)	Rev-2	See note (1)	\$20,593	100.00%	\$22,173	\$42,766	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$55			Rev-9		\$55	100.00%	-\$55	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$20,648					\$20,648		\$22,118	\$42,766		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting and Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-12	\$2,435	\$2,435	100.00%	\$0	\$2,435	\$0	\$2,435
13	632.000	Maint of Power Production Equipment	\$280	\$0	\$280	E-13	-\$70	\$210	100.00%	\$0	\$210	\$0	\$210
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$280	\$0	\$280		\$2,365	\$2,645		\$0	\$2,645	\$0	\$2,645
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$43	\$0	\$43	E-17	\$0	\$43	100.00%	\$0	\$43	\$0	\$43
18	642.000	Operation Labor & Expenses	\$15,308	\$0	\$15,308	E-18	\$19,973	\$35,281	100.00%	\$0	\$35,281	\$0	\$35,281
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$1,027	\$0	\$1,027	E-21	-\$117	\$910	100.00%	\$0	\$910	\$0	\$910
22		TOTAL WATER TREATMENT EXPENSES	\$16,378	\$0	\$16,378		\$19,856	\$36,234		\$0	\$36,234	\$0	\$36,234
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$124	\$124	100.00%	\$0	\$124	\$0	\$124
29	675.000	Maint of Services	\$373	\$0	\$373	E-29	\$162	\$535	100.00%	\$0	\$535	\$0	\$535
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$80	\$80	100.00%	\$0	\$80	\$0	\$80
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$373	\$0	\$373		\$366	\$739		\$0	\$739	\$0	\$739
34		CUSTOMER ACCOUNTS EXPENSE											

Confluence Rivers - Spring Branch
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$2,909	\$0	\$2,909	E-35	\$233	\$3,142	100.00%	\$0	\$3,142	\$0	\$3,142
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$32	\$32	100.00%	\$0	\$32	\$0	\$32
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,909	\$0	\$2,909		\$265	\$3,174		\$0	\$3,174	\$0	\$3,174
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$3,191	\$3,191	100.00%	\$0	\$3,191	\$2,344	\$847
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$202	\$202	100.00%	\$0	\$202	\$0	\$202
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$53	\$53	100.00%	\$0	\$53	\$0	\$53
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$4,390	\$0	\$4,390	E-52	\$909	\$5,299	100.00%	\$0	\$5,299	\$0	\$5,299
53	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-53	\$889	\$889	100.00%	\$0	\$889	\$0	\$889
54	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-54	\$293	\$293	100.00%	\$0	\$293	\$0	\$293
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$4,390	\$0	\$4,390		\$5,537	\$9,927		\$0	\$9,927	\$2,344	\$7,583
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$151	See note (1)	See note (1)	E-59	See note (1)	\$151	100.00%	\$2,059	\$2,210	See note (1)	See note (1)
60	403.200	Depreciation - 403.2	\$0			E-60		\$0	100.00%	\$0	\$0		
61	405.000	Amortization of Other Utility Plant	\$0			E-61		\$0	100.00%	\$0	\$0		
62	407.400	Amortization of Property Losses	\$0			E-62		\$0	100.00%	\$0	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$151	\$0	\$0		\$0	\$151		\$2,059	\$2,210	\$0	\$0
64		AMORTIZATION EXPENSE											
65		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
66		OTHER OPERATING EXPENSES											
67	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	408.160	Property Taxes	\$0	\$0	\$0	E-68	\$11	\$11	100.00%	\$0	\$11	\$0	\$11
69		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$11	\$11		\$0	\$11	\$0	\$11
70		TOTAL OPERATING EXPENSE	\$24,481	\$0	\$24,330		\$28,400	\$52,881		\$2,059	\$54,940	\$2,344	\$50,386
71		NET INCOME BEFORE TAXES	-\$3,833					-\$32,233		\$20,059	-\$12,174		
72		INCOME TAXES											
73	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-73	See note (1)	\$0	100.00%	-\$514	-\$514	See note (1)	See note (1)

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
74		TOTAL INCOME TAXES	\$0					\$0		-\$514	-\$514		
75		DEFERRED INCOME TAXES											
76	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		Amortization of Deferred ITC	\$0			E-77		\$0	100.00%	\$0	\$0		
78		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
79		NET OPERATING INCOME	<u>-\$3,833</u>					<u>-\$32,233</u>		<u>\$20,573</u>	<u>-\$11,660</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Spring Branch
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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$22,173	\$22,173
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$22,173	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$55	-\$55
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$55	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$2,435	\$2,435	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$2,435		\$0	\$0	
E-13	Maint of Power Production Equipment	632.000	\$0	-\$70	-\$70	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	-\$70		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$19,973	\$19,973	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	\$19,973		\$0	\$0	
E-21	Maint of Water Treatment Equip	652.000	\$0	-\$117	-\$117	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	-\$117		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$124	\$124	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$48		\$0	\$0	
	2. To include an annualized level of maintenance expense. (Lyons)		\$0	\$76		\$0	\$0	
E-29	Maint of Services	675.000	\$0	\$162	\$162	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$162		\$0	\$0	
E-30	Maint of Meters	676.000	\$0	\$80	\$80	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$80		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$233	\$233	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,909		\$0	\$0	
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$176		\$0	\$0	
	3. To include an annualized amount of call center costs. (Dhority)		\$0	\$2,838		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$128		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$32	\$32	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$32		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$2,344	\$847	\$3,191	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$854		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$2,344	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$7		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$202	\$202	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$143		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$59		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	\$53	\$53	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$53		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$909	\$909	\$0	\$0	\$0
	1. To include worker's comp and property insurance. (Sarver)		\$0	\$909		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$889	\$889	\$0	\$0	\$0
	1. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$589		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$293	\$293	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$293		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,059	\$2,059
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,059	
E-68	Property Taxes	408.160	\$0	\$11	\$11	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$11		\$0	\$0	
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$514	-\$514
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$514	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$22,118	\$22,118
Total Operating & Maint. Expense			\$2,344	\$26,056	\$28,400	\$0	\$1,545	\$1,545

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$12,174	\$1,674	\$1,706	\$1,738
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,210	\$2,210	\$2,210	\$2,210
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,210	\$2,210	\$2,210	\$2,210
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$682	\$682	\$682	\$682
7	Tax Straight-Line Depreciation		\$2,210	\$2,210	\$2,210	\$2,210
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,892	\$2,892	\$2,892	\$2,892
9	NET TAXABLE INCOME		-\$12,856	\$992	\$1,024	\$1,056
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$12,856	\$992	\$1,024	\$1,056
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$77	\$6	\$6	\$6
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$12,779	\$986	\$1,018	\$1,050
15	Federal Income Tax at the Rate of	3.420%	-\$437	\$34	\$35	\$36
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$437	\$34	\$35	\$36
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$12,856	\$992	\$1,024	\$1,056
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$219	\$17	\$18	\$18
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$12,637	\$975	\$1,006	\$1,038
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$77	\$6	\$6	\$6
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$12,856	\$992	\$1,024	\$1,056
27	Deduct Federal Income Tax - City Inc. Tax		-\$437	\$34	\$35	\$36
28	Deduct Missouri Income Tax - City Inc. Tax		-\$77	\$6	\$6	\$6
29	City Taxable Income		-\$12,342	\$952	\$983	\$1,014
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$437	\$34	\$35	\$36
34	State Income Tax		-\$77	\$6	\$6	\$6
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$514	\$40	\$41	\$42
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$514	\$40	\$41	\$42

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.093%	8.248%	8.403%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - TERRE DU LAC
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$566,840	\$566,840	\$566,840
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$44,780	\$45,631	\$46,481
4	Net Income Available	-\$155,196	-\$155,196	-\$155,196
5	Additional Net Income Required	\$199,976	\$200,827	\$201,677
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,086	\$1,121	\$1,157
8	Current Income Tax Available	-\$7,244	-\$7,244	-\$7,244
9	Additional Current Tax Required	\$8,330	\$8,365	\$8,401
10	Revenue Requirement	\$208,306	\$209,192	\$210,078
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$208,306	\$209,192	\$210,078

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,130,532
2	Less Accumulated Depreciation Reserve		\$434,803
3	Net Plant In Service		<u>\$695,729</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,451
6	Contributions in Aid of Construction Amortization		\$136,184
7	Prepayments		<u>\$7,851</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$142,584</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$15
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$288
14	Contributions in Aid of Construction		\$271,779
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$271,473</u>
16	Total Rate Base		<u><u>\$566,840</u></u>

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$60,347	P-2	\$0	\$60,347	100.00%	\$0	\$60,347
3	301.000	Organization	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$60,347		\$0	\$60,347		\$0	\$60,347
6		COLLECTION PLANT							
7	351.000	S&I Collection Plant	\$8,309	P-7	\$0	\$8,309	100.00%	\$0	\$8,309
8	352.000	Collection Sewers	\$56,201	P-8	\$0	\$56,201	100.00%	\$0	\$56,201
9	352.100	Collection Sewers Force	\$205,198	P-9	\$0	\$205,198	100.00%	\$0	\$205,198
10	352.200	Collection Sewers Gravity	\$37,233	P-10	\$0	\$37,233	100.00%	\$0	\$37,233
11	353.000	Services to Sewer Customers	\$36,852	P-11	\$0	\$36,852	100.00%	\$0	\$36,852
12	354.000	Flow Measuring Devices	\$289,572	P-12	\$0	\$289,572	100.00%	\$0	\$289,572
13		TOTAL COLLECTION PLANT	\$633,365		\$0	\$633,365		\$0	\$633,365
14		SYSTEM PUMPING PLANT							
15	362.000	Receiving Wells	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	363.000	Electric Sewer Pumping Equip	\$325,702	P-16	\$0	\$325,702	100.00%	\$0	\$325,702
17	365.000	Sewer - Other Pumping Equipment	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL SYSTEM PUMPING PLANT	\$325,702		\$0	\$325,702		\$0	\$325,702
19		TREATMENT & DISPOSAL PLANT							
20	370.000	Land and Land Rights	\$7,500	P-20	\$0	\$7,500	100.00%	\$0	\$7,500
21	370.100	Oxidation Lagoon Land	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	371.000	S&I Treatment & Disposal	\$84,606	P-22	\$0	\$84,606	100.00%	\$0	\$84,606
23	372.000	Treatment & Disposal Equipment - 372	\$53,814	P-23	\$0	\$53,814	100.00%	\$0	\$53,814
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$4,604	P-25	\$0	\$4,604	100.00%	\$0	\$4,604
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$150,524		\$0	\$150,524		\$0	\$150,524
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$4,675	P-29	\$0	\$4,675	100.00%	\$0	\$4,675
30	391.000	Office Furniture and Equipment	\$881	P-30	\$0	\$881	100.00%	\$0	\$881
31	391.100	Office Furn Equip (IT)	\$3,287	P-31	\$0	\$3,287	100.00%	\$0	\$3,287
32	392.000	Transportation Equipment	-\$94,692	P-32	\$0	-\$94,692	100.00%	\$0	-\$94,692
33	393.000	Stores Equipment	\$10,125	P-33	\$0	\$10,125	100.00%	\$0	\$10,125
34	394.000	Tools, Shop and Garage Equipment	\$3,173	P-34	\$0	\$3,173	100.00%	\$0	\$3,173
35	395.000	Laboratory Equipment	\$1,197	P-35	\$0	\$1,197	100.00%	\$0	\$1,197
36	396.000	Power Operated Equipment	\$22,751	P-36	\$0	\$22,751	100.00%	\$0	\$22,751
37	397.000	Communication Equipment	\$13,515	P-37	\$0	\$13,515	100.00%	\$0	\$13,515
38	398.000	Miscellaneous Equipment	-\$4,318	P-38	\$0	-\$4,318	100.00%	\$0	-\$4,318
39	399.000	Other Tangible Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	-\$39,406		\$0	-\$39,406		\$0	-\$39,406
41		TOTAL PLANT IN SERVICE	\$1,130,532		\$0	\$1,130,532		\$0	\$1,130,532

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Stipulated Plant	300.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-3	Organization	301.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-7	Land and Land Rights	310.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-8	S&I Source of Supply	311.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-9	Collecting & Impounding Reservoirs	312.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-10	Wells and Springs	314.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-11	Supply Mains	316.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-12	Other Water Source Plant	317.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-15	S&I Pumping Plant	321.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-16	Other Power Production Equipment	323.000		\$0		\$0

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. No Adjustment		\$0		\$0	
P-17	Electric Pumping Equipment	325.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-18	Electric Pumps - Submersible	325.100		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-19	Booster Pump Equipment	325.200		\$0		\$0
	No Adjustment		\$0		\$0	
P-20	Water - Other Pumping Equipment (Plant)	328.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-23	S&I Treatment Plant	331.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-24	Water Treatment Equipment	332.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-25	Chemical Pumps	332.100		\$0		\$0
	No Adjustment		\$0		\$0	
P-28	S&I Transmission & Distribution	341.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-29	Distribution Reservoirs and Standpipes	342.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-30	Transmission and Distribution Mains	343.000		\$0		\$0
	1. No Adjustment		\$0		\$0	

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Fire Mains	344.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-32	Services	345.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-33	Meters	346.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-34	Meter Installations	347.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-35	Hydrants	348.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-40	S&I General Plant	390.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-41	Office Furniture and Equipment	391.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-42	Office Furn Equip (IT)	391.100		\$0		\$0
	No Adjustment		\$0		\$0	
P-43	Transportation Equipment	392.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-44	Stores Equipment	393.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-45	Tools, Shop and Garage Equipment	394.000		\$0		\$0

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. No Adjustment		\$0		\$0	
P-46	Laboratory Equipment	395.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-47	Power Operated Equipment	396.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-48	Communication Equipment	397.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-49	Miscellaneous Equipment	398.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-50	Other Tangible Equipment	399.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	300.000	Stipulated Plant	\$203,633	2.50%	\$5,091	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$203,633		\$5,091		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$7,500	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$277,093	2.00%	\$5,542	0	0.00%
11	316.000	Supply Mains	\$5,675	2.00%	\$114	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$290,268		\$5,656		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$156,974	2.50%	\$3,924	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$162,505	10.00%	\$16,251	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	325.200	Booster Pump Equipment	\$0	6.70%	\$0	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
21		TOTAL PUMPING PLANT	\$319,479		\$20,175		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$22,486	2.50%	\$562	0	0.00%
24	332.000	Water Treatment Equipment	\$14,535	2.90%	\$422	0	0.00%
25	332.100	Chemical Pumps	\$1,115	2.90%	\$32	0	0.00%
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$1,016		
27		TRANSMISSION & DIST. PLANT					
28	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	2.50%	\$2,240	0	0.00%
30	343.000	Transmission and Distribution Mains	\$58,275	2.00%	\$1,166	0	0.00%
31	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
32	345.000	Services	\$305,987	2.50%	\$7,650	0	0.00%
33	346.000	Meters	\$76,982	3.30%	\$2,540	0	0.00%
34	347.000	Meter Installations	\$72,271	2.50%	\$1,807	0	0.00%
35	348.000	Hydrants	\$22,304	2.00%	\$446	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$625,415		\$15,849		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$12,989	2.50%	\$325	0	0.00%
41	391.000	Office Furniture and Equipment	-\$2,289	5.00%	-\$114	0	0.00%
42	391.100	Office Furn Equip (IT)	\$3,287	20.00%	\$657	0	0.00%
43	392.000	Transportation Equipment	-\$84,267	13.00%	-\$10,955	0	0.00%
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$9,067	6.70%	\$607	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	396.000	Power Operated Equipment	\$22,751	6.70%	\$1,524	0	0.00%
48	397.000	Communication Equipment	\$16,482	6.70%	\$1,104	0	0.00%
49	398.000	Miscellaneous Equipment	-\$4,318	6.43%	-\$278	0	0.00%
50	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
51		TOTAL GENERAL PLANT	-\$26,298		-\$7,130		
52		Total Depreciation	<u>\$1,450,633</u>		<u>\$40,657</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$194,132	R-2	\$0	\$194,132	100.00%	\$0	\$194,132
3	301.000	Organization	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$194,132		\$0	\$194,132		\$0	\$194,132
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	S&I Source of Supply	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$43,075	R-10	\$0	\$43,075	100.00%	\$0	\$43,075
11	316.000	Supply Mains	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	317.000	Other Water Source Plant	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$43,075		\$0	\$43,075		\$0	\$43,075
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$23,873	R-15	\$0	\$23,873	100.00%	\$0	\$23,873
16	323.000	Other Power Production Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$112,629	R-17	\$0	\$112,629	100.00%	\$0	\$112,629
18	325.100	Electric Pumps - Submersible	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$136,502		\$0	\$136,502		\$0	\$136,502
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$328	R-23	\$0	\$328	100.00%	\$0	\$328
24	332.000	Water Treatment Equipment	\$1,099	R-24	\$0	\$1,099	100.00%	\$0	\$1,099
25	332.100	Chemical Pumps	\$288	R-25	\$0	\$288	100.00%	\$0	\$288
26		TOTAL WATER TREATMENT PLANT	\$1,715		\$0	\$1,715		\$0	\$1,715
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$41,275	R-29	\$0	\$41,275	100.00%	\$0	\$41,275
30	343.000	Transmission and Distribution Mains	\$32,698	R-30	\$0	\$32,698	100.00%	\$0	\$32,698
31	344.000	Fire Mains	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$190,763	R-32	\$0	\$190,763	100.00%	\$0	\$190,763
33	346.000	Meters	\$99,836	R-33	\$0	\$99,836	100.00%	\$0	\$99,836
34	347.000	Meter Installations	\$18,571	R-34	\$0	\$18,571	100.00%	\$0	\$18,571
35	348.000	Hydrants	\$6,950	R-35	\$0	\$6,950	100.00%	\$0	\$6,950
36		TOTAL TRANSMISSION & DIST. PLANT	\$390,093		\$0	\$390,093		\$0	\$390,093
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$4,450	R-40	\$0	\$4,450	100.00%	\$0	\$4,450
41	391.000	Office Furniture and Equipment	-\$1,376	R-41	\$0	-\$1,376	100.00%	\$0	-\$1,376
42	391.100	Office Furn Equip (IT)	\$4,812	R-42	\$0	\$4,812	100.00%	\$0	\$4,812
43	392.000	Transportation Equipment	-\$66,589	R-43	\$0	-\$66,589	100.00%	\$0	-\$66,589
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,645	R-45	\$0	\$9,645	100.00%	\$0	\$9,645
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$9,936	R-47	\$0	\$9,936	100.00%	\$0	\$9,936
48	397.000	Communication Equipment	\$3,224	R-48	\$0	\$3,224	100.00%	\$0	\$3,224
49	398.000	Miscellaneous Equipment	-\$4,318	R-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$40,216		\$0	-\$40,216		\$0	-\$40,216
52		TOTAL DEPRECIATION RESERVE	\$725,301		\$0	\$725,301		\$0	\$725,301

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$24,803	43.61	14.91	28.70	0.078630	\$1,950
3	Employee Benefits	\$1,473	43.61	-2.53	46.14	0.126411	\$186
4	Electric Expense	\$37,378	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$6,871	43.61	18.97	24.64	0.067507	\$464
6	Uncollectible Accounts	\$372	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$336,596	43.61	46.56	-2.95	-0.008082	-\$2,720
8	TOTAL OPERATION AND MAINT. EXPENSE	\$407,493					\$4
9	TAXES						
10	FICA - Employer Portion	\$2,004	43.61	16.48	27.13	0.074329	\$149
11	FUTA	\$103	43.61	16.12	27.49	0.075315	\$8
12	SUTA	\$397	43.61	16.09	27.52	0.075397	\$30
13	Property Tax	\$2,410	43.61	286.40	-242.79	-0.665178	-\$1,603
14	TOTAL TAXES	\$4,914					-\$1,416
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,412
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$964	43.61	38.00	5.61	0.015370	\$15
18	State Tax Offset	\$170	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,920	43.61	38.00	5.61	0.015370	\$291
21	TOTAL OFFSET FROM RATE BASE	\$20,054					\$309
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,103

Confluence Rivers - Terre Du Lac
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 Test Year Ending 06-30-2022
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$353,252	See note (1)	See note (1)	Rev-2	See note (1)	\$353,252	100.00%	\$39,107	\$392,359	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$8,744			Rev-3		\$8,744	100.00%	-\$8,744	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$597			Rev-9		\$597	100.00%	-\$597	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$362,593					\$362,593		\$29,766	\$392,359		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$2,933	\$0	\$2,933	E-3	\$0	\$2,933	100.00%	\$0	\$2,933	\$0	\$2,933
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$9,581	\$9,581	100.00%	\$0	\$9,581	\$0	\$9,581
9	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,049	\$0	\$3,049			\$9,581		\$0	\$12,630	\$0	\$12,630
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$37,378	\$0	\$37,378	E-13	\$0	\$37,378	100.00%	\$0	\$37,378	\$0	\$37,378
14	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$213	\$0	\$213	E-15	\$0	\$213	100.00%	\$0	\$213	\$0	\$213
16		TOTAL PUMPING EXPENSES	\$37,591	\$0	\$37,591			\$0		\$0	\$37,591	\$0	\$37,591
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	\$6,871	\$0	\$6,871	E-18	\$0	\$6,871	100.00%	\$0	\$6,871	\$0	\$6,871
19	642.000	Operation Labor & Expenses	\$151,738	\$0	\$151,738	E-19	\$1,186	\$152,924	100.00%	\$0	\$152,924	\$0	\$152,924
20	643.000	Misc Expenses - Water Treatment	\$411	\$0	\$411	E-20	\$0	\$411	100.00%	\$0	\$411	\$0	\$411
21	651.000	Maint of Structures & Improvements - Water Treatment	\$11,680	\$0	\$11,680	E-21	\$0	\$11,680	100.00%	\$0	\$11,680	\$0	\$11,680
22	652.000	Maint of Water Treatment Equip	\$1,980	\$0	\$1,980	E-22	\$0	\$1,980	100.00%	\$0	\$1,980	\$0	\$1,980
23		TOTAL WATER TREATMENT EXPENSES	\$172,680	\$0	\$172,680			\$1,186		\$0	\$173,866	\$0	\$173,866
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	663.000	Meter Expenses	\$640	\$0	\$640	E-26	\$0	\$640	100.00%	\$0	\$640	\$0	\$640
27	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	673.000	Maint of Transmission & Distribution Mains	\$3,613	\$0	\$3,613	E-29	\$31,730	\$35,343	100.00%	\$0	\$35,343	\$0	\$35,343
30	675.000	Maint of Services	\$347	\$0	\$347	E-30	\$12,242	\$12,589	100.00%	\$0	\$12,589	\$0	\$12,589
31	676.000	Maint of Meters	\$1,160	\$0	\$1,160	E-31	\$0	\$1,160	100.00%	\$0	\$1,160	\$0	\$1,160
32	677.000	Maint of Hydrants	\$160	\$0	\$160	E-32	\$13,667	\$13,827	100.00%	\$0	\$13,827	\$0	\$13,827
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$5,920	\$0	\$5,920			\$57,639		\$0	\$63,559	\$0	\$63,559

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
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 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$51,928	\$0	\$51,928	E-36	-\$13,354	\$38,574	100.00%	\$0	\$38,574	\$0	\$38,574
37	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-38	\$372	\$372	100.00%	\$0	\$372	\$0	\$372
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$51,928	\$0	\$51,928		-\$12,982	\$38,946		\$0	\$38,946	\$0	\$38,946
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$39,270	\$39,270	100.00%	\$0	\$39,270	\$28,780	\$10,490
47	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$2,487	\$2,487	100.00%	\$0	\$2,487	\$0	\$2,487
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$647	\$647	100.00%	\$0	\$647	\$0	\$647
50	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$2,793	\$0	\$2,793	E-51	\$0	\$2,793	100.00%	\$0	\$2,793	\$0	\$2,793
52	924.200	Property Insurance - Commercial	\$11,240	\$0	\$11,240	E-52	\$0	\$11,240	100.00%	\$0	\$11,240	\$0	\$11,240
53	924.400	Property Insurance	\$11,377	\$0	\$11,377	E-53	\$1,959	\$13,336	100.00%	\$0	\$13,336	\$0	\$13,336
54	928.100	Regulatory Commission Expenses - DNR	\$4,355	\$0	\$4,355	E-54	\$3,174	\$7,529	100.00%	\$0	\$7,529	\$0	\$7,529
55	928.200	Regulatory Commission Expenses - PSC	\$2,981	\$0	\$2,981	E-55	\$618	\$3,599	100.00%	\$0	\$3,599	\$0	\$3,599
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$32,746	\$0	\$32,746		\$48,155	\$80,901		\$0	\$80,901	\$28,780	\$52,121
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$39,273	See note (1)	See note (1)	E-60	See note (1)	\$39,273	100.00%	\$1,384	\$40,657	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$10,708			E-61		-\$10,708	100.00%	\$0	-\$10,708		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$28,565	\$0	\$0		\$0	\$28,565		\$1,384	\$29,949	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Taxes	\$3,316	\$0	\$3,316	E-70	-\$947	\$2,369	100.00%	\$0	\$2,369	\$0	\$2,369
71		TOTAL OTHER OPERATING EXPENSE	\$3,316	\$0	\$3,316		-\$947	\$2,369		\$0	\$2,369	\$0	\$2,369
72		TOTAL OPERATING EXPENSE	\$335,795	\$0	\$307,230		\$102,632	\$438,427		\$1,384	\$439,811	\$28,780	\$381,082
73		NET INCOME BEFORE TAXES	\$26,798					-\$75,834		\$28,382	-\$47,452		

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$2,654	-\$2,654	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$2,654	-\$2,654		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$26,798					-\$75,834		\$31,036	-\$44,798		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$39,107	\$39,107
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$39,107	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$8,744	-\$8,744
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$8,744	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$597	-\$597
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$597	
E-8	Supply Mains	615.000	\$0	\$9,581	\$9,581	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,581		\$0	\$0	
E-19	Operation Labor & Expenses	642.000	\$0	\$1,186	\$1,186	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,186		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$31,730	\$31,730	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$592		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$31,138		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$12,242	\$12,242	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$12,242		\$0	\$0	
E-32	Maint of Hydrants	677.000	\$0	\$13,667	\$13,667	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$13,667		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$13,354	-\$13,354	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$51,928		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$2,160		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$34,848		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$1,566		\$0	\$0	
E-38	Uncollectible Accounts	904.000	\$0	\$372	\$372	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$372		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$28,780	\$10,490	\$39,270	\$0	\$0	\$0

Confluence Rivers - Terre Du Lac
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$10,580		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$28,780	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$90		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$2,487	\$2,487	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$1,759		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$728		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	\$647	\$647	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$647		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$1,959	\$1,959	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,959		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$3,174	\$3,174	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,355		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$7,229		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	\$618	\$618	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,981		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$3,599		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,384	\$1,384
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,384	
E-70	Property Taxes	408.160	\$0	-\$947	-\$947	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$947		\$0	\$0	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$2,654	-\$2,654
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,654	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,766	\$29,766
Total Operating & Maint. Expense			\$28,780	\$73,852	\$102,632	\$0	-\$1,270	-\$1,270

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$47,452	\$46,392	\$47,287	\$48,183
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$29,949	\$29,949	\$29,949	\$29,949
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$29,949	\$29,949	\$29,949	\$29,949
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,920	\$18,920	\$18,920	\$18,920
7	Tax Straight-Line Depreciation		\$29,949	\$29,949	\$29,949	\$29,949
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,869	\$48,869	\$48,869	\$48,869
9	NET TAXABLE INCOME		-\$66,372	\$27,472	\$28,367	\$29,263
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$398	\$165	\$170	\$175
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$65,974	\$27,307	\$28,197	\$29,088
15	Federal Income Tax at the Rate of	3.420%	-\$2,256	\$934	\$964	\$995
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$2,256	\$934	\$964	\$995
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,128	\$467	\$482	\$498
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$65,244	\$27,005	\$27,885	\$28,765
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$398	\$165	\$170	\$175
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
27	Deduct Federal Income Tax - City Inc. Tax		-\$2,256	\$934	\$964	\$995
28	Deduct Missouri Income Tax - City Inc. Tax		-\$398	\$165	\$170	\$175
29	City Taxable Income		-\$63,718	\$26,373	\$27,233	\$28,093
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$2,256	\$934	\$964	\$995
34	State Income Tax		-\$398	\$165	\$170	\$175
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,654	\$1,099	\$1,134	\$1,170
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$2,654	\$1,099	\$1,134	\$1,170

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - TERRE DU LAC
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$573,324	\$573,324	\$573,324
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$45,293	\$46,153	\$47,013
4	Net Income Available	-\$44,798	-\$44,798	-\$44,798
5	Additional Net Income Required	\$90,091	\$90,951	\$91,811
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,099	\$1,134	\$1,170
8	Current Income Tax Available	-\$2,654	-\$2,654	-\$2,654
9	Additional Current Tax Required	\$3,753	\$3,788	\$3,824
10	Revenue Requirement	\$93,844	\$94,739	\$95,635
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$93,844</u>	<u>\$94,739</u>	<u>\$95,635</u>

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,450,633
2	Less Accumulated Depreciation Reserve		\$725,301
3	Net Plant In Service		\$725,332
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,412
6	Contributions in Aid of Construction Amortization		\$124,654
7	Prepayments		\$7,345
8	TOTAL ADD TO NET PLANT IN SERVICE		\$130,587
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$15
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$291
14	Contributions in Aid of Construction		\$282,904
15	TOTAL SUBTRACT FROM NET PLANT		\$282,595
16	Total Rate Base		\$573,324

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$203,633	P-2	\$0	\$203,633	100.00%	\$0	\$203,633
3	301.000	Organization	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$203,633		\$0	\$203,633		\$0	\$203,633
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$7,500	P-7	\$0	\$7,500	100.00%	\$0	\$7,500
8	311.000	S&I Source of Supply	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$277,093	P-10	\$0	\$277,093	100.00%	\$0	\$277,093
11	316.000	Supply Mains	\$5,675	P-11	\$0	\$5,675	100.00%	\$0	\$5,675
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$290,268		\$0	\$290,268		\$0	\$290,268
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$156,974	P-15	\$0	\$156,974	100.00%	\$0	\$156,974
16	323.000	Other Power Production Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$162,505	P-17	\$0	\$162,505	100.00%	\$0	\$162,505
18	325.100	Electric Pumps - Submersible	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$319,479		\$0	\$319,479		\$0	\$319,479
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$22,486	P-23	\$0	\$22,486	100.00%	\$0	\$22,486
24	332.000	Water Treatment Equipment	\$14,535	P-24	\$0	\$14,535	100.00%	\$0	\$14,535
25	332.100	Chemical Pumps	\$1,115	P-25	\$0	\$1,115	100.00%	\$0	\$1,115
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$0	\$38,136		\$0	\$38,136
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	P-29	\$0	\$89,596	100.00%	\$0	\$89,596
30	343.000	Transmission and Distribution Mains	\$58,275	P-30	\$0	\$58,275	100.00%	\$0	\$58,275
31	344.000	Fire Mains	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$305,987	P-32	\$0	\$305,987	100.00%	\$0	\$305,987
33	346.000	Meters	\$76,982	P-33	\$0	\$76,982	100.00%	\$0	\$76,982
34	347.000	Meter Installations	\$72,271	P-34	\$0	\$72,271	100.00%	\$0	\$72,271
35	348.000	Hydrants	\$22,304	P-35	\$0	\$22,304	100.00%	\$0	\$22,304
36		TOTAL TRANSMISSION & DIST. PLANT	\$625,415		\$0	\$625,415		\$0	\$625,415
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$12,989	P-40	\$0	\$12,989	100.00%	\$0	\$12,989
41	391.000	Office Furniture and Equipment	-\$2,289	P-41	\$0	-\$2,289	100.00%	\$0	-\$2,289
42	391.100	Office Furn Equip (IT)	\$3,287	P-42	\$0	\$3,287	100.00%	\$0	\$3,287
43	392.000	Transportation Equipment	-\$84,267	P-43	\$0	-\$84,267	100.00%	\$0	-\$84,267
44	393.000	Stores Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,067	P-45	\$0	\$9,067	100.00%	\$0	\$9,067
46	395.000	Laboratory Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$22,751	P-47	\$0	\$22,751	100.00%	\$0	\$22,751
48	397.000	Communication Equipment	\$16,482	P-48	\$0	\$16,482	100.00%	\$0	\$16,482
49	398.000	Miscellaneous Equipment	-\$4,318	P-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$26,298		\$0	-\$26,298		\$0	-\$26,298
52		TOTAL PLANT IN SERVICE	\$1,450,633		\$0	\$1,450,633		\$0	\$1,450,633

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	300.000	Stipulated Plant	\$203,633	2.50%	\$5,091	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$203,633		\$5,091		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$7,500	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$277,093	2.00%	\$5,542	0	0.00%
11	316.000	Supply Mains	\$5,675	2.00%	\$114	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$290,268		\$5,656		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$156,974	2.50%	\$3,924	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$162,505	10.00%	\$16,251	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	325.200	Booster Pump Equipment	\$0	6.70%	\$0	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
21		TOTAL PUMPING PLANT	\$319,479		\$20,175		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$22,486	2.50%	\$562	0	0.00%
24	332.000	Water Treatment Equipment	\$14,535	2.90%	\$422	0	0.00%
25	332.100	Chemical Pumps	\$1,115	2.90%	\$32	0	0.00%
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$1,016		
27		TRANSMISSION & DIST. PLANT					
28	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	2.50%	\$2,240	0	0.00%
30	343.000	Transmission and Distribution Mains	\$58,275	2.00%	\$1,166	0	0.00%
31	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
32	345.000	Services	\$305,987	2.50%	\$7,650	0	0.00%
33	346.000	Meters	\$76,982	3.30%	\$2,540	0	0.00%
34	347.000	Meter Installations	\$72,271	2.50%	\$1,807	0	0.00%
35	348.000	Hydrants	\$22,304	2.00%	\$446	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$625,415		\$15,849		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$12,989	2.50%	\$325	0	0.00%
41	391.000	Office Furniture and Equipment	-\$2,289	5.00%	-\$114	0	0.00%
42	391.100	Office Furn Equip (IT)	\$3,287	20.00%	\$657	0	0.00%
43	392.000	Transportation Equipment	-\$84,267	13.00%	-\$10,955	0	0.00%
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$9,067	6.70%	\$607	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	396.000	Power Operated Equipment	\$22,751	6.70%	\$1,524	0	0.00%
48	397.000	Communication Equipment	\$16,482	6.70%	\$1,104	0	0.00%
49	398.000	Miscellaneous Equipment	-\$4,318	6.43%	-\$278	0	0.00%
50	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
51		TOTAL GENERAL PLANT	-\$26,298		-\$7,130		
52		Total Depreciation	<u>\$1,450,633</u>		<u>\$40,657</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$194,132	R-2	\$0	\$194,132	100.00%	\$0	\$194,132
3	301.000	Organization	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$194,132		\$0	\$194,132		\$0	\$194,132
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	S&I Source of Supply	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$43,075	R-10	\$0	\$43,075	100.00%	\$0	\$43,075
11	316.000	Supply Mains	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	317.000	Other Water Source Plant	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$43,075		\$0	\$43,075		\$0	\$43,075
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$23,873	R-15	\$0	\$23,873	100.00%	\$0	\$23,873
16	323.000	Other Power Production Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$112,629	R-17	\$0	\$112,629	100.00%	\$0	\$112,629
18	325.100	Electric Pumps - Submersible	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$136,502		\$0	\$136,502		\$0	\$136,502
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$328	R-23	\$0	\$328	100.00%	\$0	\$328
24	332.000	Water Treatment Equipment	\$1,099	R-24	\$0	\$1,099	100.00%	\$0	\$1,099
25	332.100	Chemical Pumps	\$288	R-25	\$0	\$288	100.00%	\$0	\$288
26		TOTAL WATER TREATMENT PLANT	\$1,715		\$0	\$1,715		\$0	\$1,715
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$41,275	R-29	\$0	\$41,275	100.00%	\$0	\$41,275
30	343.000	Transmission and Distribution Mains	\$32,698	R-30	\$0	\$32,698	100.00%	\$0	\$32,698
31	344.000	Fire Mains	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$190,763	R-32	\$0	\$190,763	100.00%	\$0	\$190,763
33	346.000	Meters	\$99,836	R-33	\$0	\$99,836	100.00%	\$0	\$99,836
34	347.000	Meter Installations	\$18,571	R-34	\$0	\$18,571	100.00%	\$0	\$18,571
35	348.000	Hydrants	\$6,950	R-35	\$0	\$6,950	100.00%	\$0	\$6,950
36		TOTAL TRANSMISSION & DIST. PLANT	\$390,093		\$0	\$390,093		\$0	\$390,093
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$4,450	R-40	\$0	\$4,450	100.00%	\$0	\$4,450
41	391.000	Office Furniture and Equipment	-\$1,376	R-41	\$0	-\$1,376	100.00%	\$0	-\$1,376
42	391.100	Office Furn Equip (IT)	\$4,812	R-42	\$0	\$4,812	100.00%	\$0	\$4,812
43	392.000	Transportation Equipment	-\$66,589	R-43	\$0	-\$66,589	100.00%	\$0	-\$66,589
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,645	R-45	\$0	\$9,645	100.00%	\$0	\$9,645
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$9,936	R-47	\$0	\$9,936	100.00%	\$0	\$9,936
48	397.000	Communication Equipment	\$3,224	R-48	\$0	\$3,224	100.00%	\$0	\$3,224
49	398.000	Miscellaneous Equipment	-\$4,318	R-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$40,216		\$0	-\$40,216		\$0	-\$40,216
52		TOTAL DEPRECIATION RESERVE	\$725,301		\$0	\$725,301		\$0	\$725,301

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$24,803	43.61	14.91	28.70	0.078630	\$1,950
3	Employee Benefits	\$1,473	43.61	-2.53	46.14	0.126411	\$186
4	Electric Expense	\$37,378	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$6,871	43.61	18.97	24.64	0.067507	\$464
6	Uncollectible Accounts	\$372	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$336,596	43.61	46.56	-2.95	-0.008082	-\$2,720
8	TOTAL OPERATION AND MAINT. EXPENSE	\$407,493					\$4
9	TAXES						
10	FICA - Employer Portion	\$2,004	43.61	16.48	27.13	0.074329	\$149
11	FUTA	\$103	43.61	16.12	27.49	0.075315	\$8
12	SUTA	\$397	43.61	16.09	27.52	0.075397	\$30
13	Property Tax	\$2,410	43.61	286.40	-242.79	-0.665178	-\$1,603
14	TOTAL TAXES	\$4,914					-\$1,416
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,412
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$964	43.61	38.00	5.61	0.015370	\$15
18	State Tax Offset	\$170	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,920	43.61	38.00	5.61	0.015370	\$291
21	TOTAL OFFSET FROM RATE BASE	\$20,054					\$309
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,103

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$353,252	See note (1)	See note (1)	Rev-2	See note (1)	\$353,252	100.00%	\$39,107	\$392,359	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$8,744			Rev-3		\$8,744	100.00%	-\$8,744	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$597			Rev-9		\$597	100.00%	-\$597	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$362,593					\$362,593		\$29,766	\$392,359		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$2,933	\$0	\$2,933	E-3	\$0	\$2,933	100.00%	\$0	\$2,933	\$0	\$2,933
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$9,581	\$9,581	100.00%	\$0	\$9,581	\$0	\$9,581
9	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,049	\$0	\$3,049		\$9,581	\$12,630		\$0	\$12,630	\$0	\$12,630
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$37,378	\$0	\$37,378	E-13	\$0	\$37,378	100.00%	\$0	\$37,378	\$0	\$37,378
14	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$213	\$0	\$213	E-15	\$0	\$213	100.00%	\$0	\$213	\$0	\$213
16		TOTAL PUMPING EXPENSES	\$37,591	\$0	\$37,591		\$0	\$37,591		\$0	\$37,591	\$0	\$37,591
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	\$6,871	\$0	\$6,871	E-18	\$0	\$6,871	100.00%	\$0	\$6,871	\$0	\$6,871
19	642.000	Operation Labor & Expenses	\$151,738	\$0	\$151,738	E-19	\$1,186	\$152,924	100.00%	\$0	\$152,924	\$0	\$152,924
20	643.000	Misc Expenses - Water Treatment	\$411	\$0	\$411	E-20	\$0	\$411	100.00%	\$0	\$411	\$0	\$411
21	651.000	Maint of Structures & Improvements - Water Treatment	\$11,680	\$0	\$11,680	E-21	\$0	\$11,680	100.00%	\$0	\$11,680	\$0	\$11,680
22	652.000	Maint of Water Treatment Equip	\$1,980	\$0	\$1,980	E-22	\$0	\$1,980	100.00%	\$0	\$1,980	\$0	\$1,980
23		TOTAL WATER TREATMENT EXPENSES	\$172,680	\$0	\$172,680		\$1,186	\$173,866		\$0	\$173,866	\$0	\$173,866
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	663.000	Meter Expenses	\$640	\$0	\$640	E-26	\$0	\$640	100.00%	\$0	\$640	\$0	\$640
27	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	673.000	Maint of Transmission & Distribution Mains	\$3,613	\$0	\$3,613	E-29	\$31,730	\$35,343	100.00%	\$0	\$35,343	\$0	\$35,343
30	675.000	Maint of Services	\$347	\$0	\$347	E-30	\$12,242	\$12,589	100.00%	\$0	\$12,589	\$0	\$12,589
31	676.000	Maint of Meters	\$1,160	\$0	\$1,160	E-31	\$0	\$1,160	100.00%	\$0	\$1,160	\$0	\$1,160
32	677.000	Maint of Hydrants	\$160	\$0	\$160	E-32	\$13,667	\$13,827	100.00%	\$0	\$13,827	\$0	\$13,827
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$5,920	\$0	\$5,920		\$57,639	\$63,559		\$0	\$63,559	\$0	\$63,559

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$51,928	\$0	\$51,928	E-36	-\$13,354	\$38,574	100.00%	\$0	\$38,574	\$0	\$38,574
37	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-38	\$372	\$372	100.00%	\$0	\$372	\$0	\$372
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$51,928	\$0	\$51,928		-\$12,982	\$38,946		\$0	\$38,946	\$0	\$38,946
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$39,270	\$39,270	100.00%	\$0	\$39,270	\$28,780	\$10,490
47	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$2,487	\$2,487	100.00%	\$0	\$2,487	\$0	\$2,487
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$647	\$647	100.00%	\$0	\$647	\$0	\$647
50	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$2,793	\$0	\$2,793	E-51	\$0	\$2,793	100.00%	\$0	\$2,793	\$0	\$2,793
52	924.200	Property Insurance - Commercial	\$11,240	\$0	\$11,240	E-52	\$0	\$11,240	100.00%	\$0	\$11,240	\$0	\$11,240
53	924.400	Property Insurance	\$11,377	\$0	\$11,377	E-53	\$1,959	\$13,336	100.00%	\$0	\$13,336	\$0	\$13,336
54	928.100	Regulatory Commission Expenses - DNR	\$4,355	\$0	\$4,355	E-54	\$3,174	\$7,529	100.00%	\$0	\$7,529	\$0	\$7,529
55	928.200	Regulatory Commission Expenses - PSC	\$2,981	\$0	\$2,981	E-55	\$618	\$3,599	100.00%	\$0	\$3,599	\$0	\$3,599
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$32,746	\$0	\$32,746		\$48,155	\$80,901		\$0	\$80,901	\$28,780	\$52,121
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$39,273	See note (1)	See note (1)	E-60	See note (1)	\$39,273	100.00%	\$1,384	\$40,657	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$10,708			E-61		-\$10,708	100.00%	\$0	-\$10,708		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$28,565	\$0	\$0		\$0	\$28,565		\$1,384	\$29,949	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Taxes	\$3,316	\$0	\$3,316	E-70	-\$947	\$2,369	100.00%	\$0	\$2,369	\$0	\$2,369
71		TOTAL OTHER OPERATING EXPENSE	\$3,316	\$0	\$3,316		-\$947	\$2,369		\$0	\$2,369	\$0	\$2,369
72		TOTAL OPERATING EXPENSE	\$335,795	\$0	\$307,230		\$102,632	\$438,427		\$1,384	\$439,811	\$28,780	\$381,082
73		NET INCOME BEFORE TAXES	\$26,798					-\$75,834		\$28,382	-\$47,452		

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$2,654	-\$2,654	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$2,654	-\$2,654		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	<u>\$26,798</u>					<u>-\$75,834</u>		<u>\$31,036</u>	<u>-\$44,798</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$39,107	\$39,107
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$39,107	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$8,744	-\$8,744
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$8,744	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$597	-\$597
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$597	
E-8	Supply Mains	615.000	\$0	\$9,581	\$9,581	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,581		\$0	\$0	
E-19	Operation Labor & Expenses	642.000	\$0	\$1,186	\$1,186	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,186		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$31,730	\$31,730	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$592		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$31,138		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$12,242	\$12,242	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$12,242		\$0	\$0	
E-32	Maint of Hydrants	677.000	\$0	\$13,667	\$13,667	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$13,667		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$13,354	-\$13,354	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$51,928		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$2,160		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$34,848		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$1,566		\$0	\$0	
E-38	Uncollectible Accounts	904.000	\$0	\$372	\$372	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$372		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$28,780	\$10,490	\$39,270	\$0	\$0	\$0

Confluence Rivers - Terre Du Lac
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$10,580		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$28,780	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$90		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$2,487	\$2,487	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$1,759		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$728		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	\$647	\$647	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$647		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$1,959	\$1,959	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,959		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$3,174	\$3,174	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,355		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$7,229		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	\$618	\$618	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,981		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$3,599		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,384	\$1,384
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,384	
E-70	Property Taxes	408.160	\$0	-\$947	-\$947	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$947		\$0	\$0	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$2,654	-\$2,654
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,654	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,766	\$29,766
Total Operating & Maint. Expense			\$28,780	\$73,852	\$102,632	\$0	-\$1,270	-\$1,270

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$47,452	\$46,392	\$47,287	\$48,183
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$29,949	\$29,949	\$29,949	\$29,949
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$29,949	\$29,949	\$29,949	\$29,949
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,920	\$18,920	\$18,920	\$18,920
7	Tax Straight-Line Depreciation		\$29,949	\$29,949	\$29,949	\$29,949
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,869	\$48,869	\$48,869	\$48,869
9	NET TAXABLE INCOME		-\$66,372	\$27,472	\$28,367	\$29,263
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$398	\$165	\$170	\$175
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$65,974	\$27,307	\$28,197	\$29,088
15	Federal Income Tax at the Rate of	3.420%	-\$2,256	\$934	\$964	\$995
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$2,256	\$934	\$964	\$995
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,128	\$467	\$482	\$498
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$65,244	\$27,005	\$27,885	\$28,765
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$398	\$165	\$170	\$175
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
27	Deduct Federal Income Tax - City Inc. Tax		-\$2,256	\$934	\$964	\$995
28	Deduct Missouri Income Tax - City Inc. Tax		-\$398	\$165	\$170	\$175
29	City Taxable Income		-\$63,718	\$26,373	\$27,233	\$28,093
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$2,256	\$934	\$964	\$995
34	State Income Tax		-\$398	\$165	\$170	\$175
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,654	\$1,099	\$1,134	\$1,170
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$2,654	\$1,099	\$1,134	\$1,170

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.092%	8.248%	8.404%